



An
Coimisiún
Pleanála

Inspector's Report ACP-323309-25

Type of Appeal

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

Location

Numbers 34-37 South Richmond Street and Number 12 Richmond Row, Portobello, Dublin 8.

Planning Authority

Dublin City Council

Planning Authority Reg. Ref.

RZLT-000287

Appellant(s)

Portodev Ltd

Inspector

Fergal Ó Bric

1.0 Site Location and Description

- 1.1. The subject site identified as RZLT-000287 and Parcel ID number DCC000064297 is located at Numbers 34-37 Richmond Street South and number 12 Richmond Row. It is stated that the subject lands comprise single storey structure(s) with a pitched slated roof and that the façade of the building is obstructed by hoarding. The site adjoins taller three storey buildings to the north and south of the subject lands. The subject lands form part of larger holding adjacent to the lands. The subject lands have a stated area of 0.018 hectares.

2.0 Zoning and Other Provisions

- 2.1. The subject site is within Zone Z4 which provides for Key Urban villages/urban villages – ‘in the Dublin City Development Plan 2022-2028. This zoning objective seeks ‘to ‘provide for and improve mixed services facilities’ and would provide for residential development.

3.0 Planning History

The relevant planning history is considered to include the following:

On site:

Planning Authority reference number 3014/23-Dublin City Council granted permission for the demolition of existing buildings on site and the construction of a five storey (over lower ground floor level) office building with café at ground floor level. No works to the adjoining protected structure are proposed. This decision was upheld by An Coimisiún Pleanála under reference number 316177-23. This permission relates to part of the subject lands and adjoining lands.

On adjacent lands at 8-14 Richmond Street South

PA reference number RZLT-000213, in 2024 Dublin City Council determined that the lands should be included within the RZLT map. ABP reference 320462-24, in 2024, the Coimisiún confirmed the determination of the Planning Authority and

directed the local authority to retain the lands identified as land parcel ID number DCC000064290 on the RZLT map.

4.0 Submission to the Local Authority

4.1. The appellants made a submission to the Local Authority seeking to have the lands excluded from the RZLT map and raised the following issues:

- The subject lands are zoned from Z4—Key urban villages/urban villages within the current Dublin City Development Plan 2023-2029 and the zoning objective seeks ‘To provide for and improve mixed services facilities’.
- There is an extant planning permission on the subject lands under Planning Authority reference number 3014/23-Dublin City Council granted permission for the demolition of existing buildings on site and the construction of a five storey (over lower ground floor level) office building with café at ground floor level. No works to the adjoining protected structure are proposed. This decision was upheld by An Coimisiún Pleanála under reference number 316177-23.
- The permitted development within the subject/adjacent lands does not provide for any residential development.
- The site is predominantly zoned commercial, and the permitted scheme only provides for commercial uses.
- There would appear be little or no such comparable lands with the benefit of Z4 zoning that have been included within the RZLT mapping.
- The subject lands have been included in error, and the lands should be removed from the RZLT mapping.
- The RZLT has either been incorrectly applied to the subject lands, or the subject lands have been singled out in a prejudicial fashion.
- The inclusion of the property within the RZLT map is punitive and without reasoned approach and the decision to include the lands within the RZLT mapping is discriminatory.

- The Finance Act provides for the inclusion of mixed-use zoned lands. It is clear that Dublin City Council do for the most part exclude mixed use zoned lands from the RZLT mapping. This practice should be applied in an equitable manner. This does not seem to be the case in this instance.

5.0 **Determination by the Local Authority**

The local authority determined to include the site on the final RZLT map on the basis that the site constitutes land satisfying the relevant criteria set out in in Section 653B of the Act.

The reasons set out by the Local Authority are as follows:

The lands:

- a) Are zoned for a mixture of uses, including residential use.
- b) Have access, or can be connected, to public infrastructure and facilities, with sufficient service capacity, as evidenced by their city centre location and past planning permissions on the land.
- c) Are vacant/idle, as there is currently no active permitted use on the lands, the lands are boarded up as viewed from the public road 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.
- d) Meet the qualifying criteria under section 653B of the Taxes Consolidation Act, as amended.

6.0 **The Appeal**

The appellants raised the following issues within their appeal submission:

- The subject lands are zoned from Z4—Key urban villages/urban villages within the current Dublin City Development Pan 2023-2029 and the zoning objective seeks ‘To provide for and improve mixed services facilities’.
- There is extant planning permission on the subject lands under Planning Authority reference number 3014/23-Dublin City Council granted permission for the demolition of existing buildings on site and the construction of a five storey

(over lower ground floor level) office building with café at ground floor level. No works to the adjoining protected structure are proposed. This decision was upheld by An Coimisiún Pleanála under reference number 316177-23.

- The permitted development does not provide for any residential development.
- The site is predominantly zoned commercial, and the permitted scheme only provides for commercial uses.
- There would appear be little or no such comparable lands with the benefit of Z4 zoning that have been included within the RZLT mapping.
- We assume therefore, that the subject lands have been included in error, and the lands should be removed from the RZLT mapping.
- The EZLT has either been incorrectly applied to the subject lands, or the subject lands have been singled out in a prejudicial fashion.
- The inclusion of the property within the RZLT map is punitive and without reasoned approach and the decision to include the lands within the RZLT mapping is discriminatory.
- The finance Act provides for the inclusion of mixed-use zoned lands. It is clear tat Dublin City Council do for the most part exclude mixed use zoned lands from the RZLT mapping. This practice should be applied in an equitable manner. This does not seem to be the case in this instance.

7.0 Local Authority Submission

The Local Authority made no comment in relation to this appeal.

8.0 Assessment

The grounds of appeal have been fully considered. Under Section 653J of the Taxes Consolidation Act 1997 (as amended) the role of the Coimisiún in the current appeal is to review the determination of the local authority under section 653E of the Act which is based on the application of the relevant criteria set out in section 653B of the Act for inclusion on the RZLT map. 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 Coimisiún 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 Coimisiún may seek from the landowner, Local Authority or stakeholders identified in Article 28 of the 2001 regulations. In assessing any appeal, the Coimisiún is restricted to considering whether the lands meet the qualifying criteria set out in Section 653B of the Taxes Consolidation Act 1997 (as amended) only”.

Section 653B of the Taxes Consolidation Act 1997 as amended, sets out the criteria for inclusion in the map, and states that the first consideration for inclusion in the map is land which in subsection (a) ‘is included in a development plan’ or ‘local area plan’ zoned (i) solely or primarily for residential use, (ii) or for a mixture of uses including residential. The lands included within the RZLT map by the Planning Authority are zoned Z4-Key urban villages/urban villages which provides for residential development and, therefore, are within the scope of Section 653B(a) (ii) of the Act.

The appellants contend that although the lands are zoned Z4 and provide for a mix of uses, including residential, that the planning permission the site, permitted by the Coimisiún in May 2024, under reference number 316177-23 related to the demolition of the existing buildings on site and the development of a five storey over basement office development with a café use at ground floor level. There was no residential permitted as part of the development. I acknowledge the commercial uses that have been permitted within the subject lands. However, this is not a reason to preclude the subject lands being made available for residential development as per the provisions of Section 653B of the Taxes Consolidation Act 1997 (as amended). The land use zoning objective pertaining to the subject lands is Z4, and this provides for residential development.

Under Section 653B (c) (ii) the question to be considered is it reasonable to consider that the land is vacant or idle. Having regard to the definition of 'vacant or idle' as specifically set out within the legislation that being 'land that, having regard only to authorised development under the Planning and Development Act 2000, is not required for, or integral to, the operation of a trade or profession being carried out on, or adjacent to, the land'. Therefore, as per this specific definition, the subject lands were considered to be vacant and idle at the time the Local Authority made its determination, notwithstanding that there is an extant planning permission on part of the lands relating to a commercial development, referenced in Section 3 of this report above.

Section 653B (b) of the Taxes Consolidation Act 1997 as amended, specifically addresses the issue of connection to public infrastructure and states 'It is reasonable to consider may have access, or be connected, to public infrastructure and facilities, including roads and footpaths, public lighting, foul sewer drainage, surface water drainage and water supply, necessary for dwellings to be developed and with sufficient service capacity for such development'.

The Local Authority within its assessment report sets out the following in this regard 'It is reasonable to consider that the lands are serviced due to the site being located within the city centre and having regard to the planning history of the site'.

Under Section 653B (b) of the Taxes Consolidation Act, 1997, land is considered in scope for RZLT if it is either currently connected to, or capable of being connected to essential services, including foul sewer drainage. In this case, given the permitted commercial uses within the site and adjacent lands, I consider that the subject lands are presently connected to public services, and they are located within an area where connection is feasible, and the UE capacity register confirms that there is capacity available within the watermains and foul sewer networks which are located in close proximity to the subject lands. Therefore, the land meets the statutory criteria as set out with Section 653B (b) of the taxes Consolidation Act 1997, as amended where the consideration is as follows 'is it reasonable to consider that the lands may have access, or be connected, to public infrastructure and facilities, including roads and footpaths, foul sewer drainage, surface water drainage and

water supply, necessary for dwellings to be developed and with sufficient service capacity available for such development'. and is accordingly liable for the tax'.

I note from an examination (on the 11th day of November 2025) of the Uisce Eireann capacity registers (published August 2025) [Dublin | Water Supply Capacity Register | Uisce Éireann \(formerly Irish Water\)](#) confirms that the subject lands are serviceable, which indicates no capacity issues for either water supply or wastewater. I note that the water supply is subject to a level of service (LoS) improvement works. On this basis, it is reasonable to consider that there is some capacity in the water supply and wastewater network to cater for development of the subject lands.

The provision of infrastructure to the subject lands is considered to be in the control of Dublin City Council or Uisce Eireann and the local authority determined that that the subject lands are in scope and, therefore, retained within the RZLT Final Map. For the purposes of falling within the scope of RZLT, among the criteria as set out within Section 653B (b) of the Taxes Consolidation Act 1997 as amended, is whether it 'is reasonable to consider'. In my opinion it is reasonable to consider that the provision of access, footpaths, public lighting, surface water drainage, sewer, and water connections may be provided on lands under the control of the landowner and/or the Local Authority. Consideration has also been had to the provisions of the Residential Zoned Land Tax- Guidelines for Planning Authorities June 2022. On this basis, the land, therefore, does satisfy the criteria cited in section 653B(b) of the Taxes Consolidation Act 1997, as amended.

Having regard to the foregoing I consider that the lands zoned Z4-Key Urban Villages/Urban villages identified as land parcel ID number DCC000064297 under RZLT-000287 meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and that there are no matters arising that warrant exclusion from the map.

9.0 Recommendation

- 9.1. I recommend that the Coimisiún confirm the determination of the Local Authority and that the indicated site be retained on the map.

10.0 Reasons and Considerations

In the assessment of this appeal, regard was had to the content of the Residential Zoned land Tax-Guidelines for Planning Authority's 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 lands identified as RZLT-000287 (Parcel ID number DCC000064297 located on Z4 Key Urban Villages/Urban villages zoned mixed use lands identified within the current Dublin City Development Plan are considered in scope of Section 653B of the Taxes Consolidation Act 1997, as amended. The lands are located within an established urban area with services available, and no capacity or other reasons, including those raised in relation to permitted commercial uses within the site, have been identified that would prevent the development of these lands in principle for residential purposes in accordance with the Z4 Key Urban Villages/Urban villages zoning objective that applies to these lands. The lands are considered to be vacant or idle, notwithstanding the extant permission that pertains to the site.

11.0 Recommended Draft Coimisiún Order

Taxes Consolidation Act 1997 as amended.

Planning Authority: Dublin City Council

Local Authority Reference Number: RZLT-000287

Appeal by Portodev Ltd. 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 17th day of June 2024 in respect of the site described below.

Lands at: Numbers 34-37 Richmond Street South and number 12 Richmond Row, Portobello, Dublin 8.

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 confirms the determination of the local authority and direct the Local Authority to retain the lands identified as Parcel ID number DCC000064297 and Local Authority reference number RZLT-000287 should remain on the RZLT 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 Authority's 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 lands identified as RZLT-000287 (Parcel ID number DCC000064297 located on Z4 Key Urban Villages/Urban villages mixed use 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. The lands are located within an established urban area with services available, and no capacity or other reasons, including those raised in relation to permitted commercial uses within the site, have been identified that would prevent the development of these lands in principle for residential purposes in accordance with the Z4 Key Urban Villages/Urban villages zoning objective that applies to these lands. The lands are considered to be vacant or idle, notwithstanding the extant permission that pertains to the site.

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.

Fergal Ó Bric
Planning Inspectorate

14th day of November 2025