



An  
Coimisiún  
Pleanála

## Inspector's Report ACP-323325-25

### Development

Inclusion of the land on the residential zoned land tax final map on lands at 14/15A Monkstown Crescent, Blackrock, Co. Dublin.

### Location

14/15A Monkstown Crescent,  
Blackrock, Co. Dublin.

### Planning Authority

Dun Laoghaire Rathdown County  
Council

### Local Authority Reg. Ref.

DM25/007

### Appellant

Better Value Unlimited Company

### Inspector

Frank O'Donnell

## 1.0 Site Location and Description

- 1.1. The lands identified as DM25/007 (Land Parcel ID DELA0002312) are located at 14/15a Monkstown Crescent, Blackrock, County Dublin. The lands are located at the junction of Monkstown Crescent and Longford Terrace and previously comprised a vacant commercial building. The site is the subject of current construction works and has a stated site area of 0.06 hectares.
- 1.2. The lands are located within the Monkstown Architectural Conservation Area (ACA).

## 2.0 Zoning

- 2.1. The subject lands are zoned 'NC - Neighbourhood Centre' in the Dun Laoghaire Rathdown County Development Plan 2022-2028. This zoning objective seeks '*To protect, provide for and-or improve mixed-use neighbourhood centre facilities.*' Residential use is permitted in principle within the 'NC' zoning objective.
- 2.2. Chapter 2 of the Written Statement relates to Core Strategy. The majority of the urban footprint within DLR, as per table 2.10 (RSES Settlement Hierarchy as applicable to DLR) falls within Teir 1 (Dublin City and Suburbs), this includes the subject RZLT Appeal site. As per Table 2.11 (Core Strategy Table) Infill/ Windfall – Sites with no planning permission, which are considered to include the subject RZLT Appeal Site, are projected to result in an overall residential yield of 1,436 units over the plan period from 2022 to 2028. The following Policy Objectives contained in Chapter 2 (Core Strategy) are considered to be of note:
  - **Policy Objective CS11 – Compact Growth.** *It is a Policy Objective to deliver 100% of all new homes, that pertain to Dublin City and Suburbs, within or contiguous to its geographic boundary. (Consistent with RPO 3.2 of the RSES).*
  - **Policy Objective CS12 – Brownfield and Infill Sites.** *It is a Policy Objective to establish a database of strategic brownfield and infill sites to be regularly updated and monitored so that brownfield re-use can be managed and coordinated across multiple stakeholders.*
  - **Policy Objective CS14 – Vacancy and Regeneration.** *It is a Policy Objective to address issues of vacancy and underutilisation of lands within the*

*County and to encourage and facilitate the re-use and regeneration of vacant sites subject to the infrastructural carrying capacities of any area.*

- **Policy Objective CS15 - Vacant Site Levy.** *It is a Policy Objective to incentivise, by way of the vacant site levy, the development of vacant sites for housing and regeneration purposes through active implementation of the provisions of the Urban Regeneration and Housing Act 2015 (as amended).*

- 2.3. Section 2.6.2 relates to Active Land Management and includes Section 2.6.2.1 Compact Growth and Regeneration and Section 2.6.2.2 Vacant Sites. Section 2.6.2.1 ii) relates to Brownfield and Infill Lands.
- 2.4. Chapter 11 relates to Heritage and Conservation.
- 2.5. Chapter 12 relates to Development Management.
- 2.6. Chapter 13 relates to Land Use Zoning.

### 3.0 Planning History

- 3.1. On the subject Appeal site:

#### Planning History

- **ABP-312286-21 (Local Authority Planning Reg. Ref. No. D21A/0083):** Permission for an extension and refurbishment of the existing two-storey building to provide c.400 sqm of retail floorspace at ground floor (including ancillary off-licence and café) with storage and ancillary facilities to be located at first floor level and all other associated site layout alterations and site service works. Permission was GRANTED in July 2023 subject to 14 no. conditions.

#### RZLT History

- **Local Authority RZLT Ref. no. DM22-0083:** The Local Authority determined that the subject land was in scope and should remain on the RZLT map.
- **ABP-320391-24 (Local Authority RZLT Ref. No. DM24-0020):** In October 2024, An Bord Pleanála confirmed the Determination of the Local Authority, that the subject site be retained on the map.

## 4.0 Submission to the Local Authority

The Appellant submits that the lands are out of scope for the reasons set out in the submission which include:

- The subject site does not meet the relevant criteria for inclusion as it is neither vacant nor idle on the basis that development works are at an advanced stage in accordance with an approved and active non-residential permission.
- The purpose of the RZLT is to activate vacant or underutilised land for the purposes of housing. As per the legislation, land which is located within mixed use zones, where residential development is permitted in addition to other uses, should only be considered for the tax where the said lands are vacant or idle. The Applicant refers to the definition for vacant or idle land as per the legislation and submits is effectively refers to land not being used for any active or required purpose related to a trade or profession.
- The Appellant notes in the submission to the Local Authority that building works commenced on site in early June 2024, as per the non-residential permission granted by An Bord Pleanála. The Appellant states the said the said development works are at an advanced stage and that therefore the lands do not adhere to the definition of Vacant or Idle land.
- The Appellant refers to Section 27 of the RZLT Guidelines (Your Questions Answered) which it is stated indicates that where permission is granted for development other than residential, the land will fall outside the scope of the tax upon the commencement of non-residential construction.
- The Appellant requests the exclusion of the subject Land Parcel DELA00002312 from the final RZLT map as the lands, in the opinion of the Appellant, do not meet the relevant criteria for inclusion as outlined in the Taxes Consolidation Act 1997 (as amended).

## **5.0 Determination by the Local Authority**

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

- 1) The land is zoned for a mixture of uses, including residential uses and it is reasonable to consider that the land is vacant or idle.
- 2) 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.
- 3) It is reasonable to consider the land is not affected, in terms of its physical condition, by matters to a sufficient extent to preclude the provision of dwellings.

## **6.0 The Appeal**

### **6.1. Grounds of Appeal**

The Grounds of Appeal are summarised as follows:

- Works have commenced on the subject RZLT site for non-residential development therefore the site is no longer suitable for residential development. Planning permission for the development being constructed on site and which comprises the extension and refurbishment of an existing two storey building (in the form of c. 400 sqm retail floorspace on the ground floor and storage and ancillary facilities on the upper floor) was approved by An Bord Pleanála under appeal ref. no. 312286-21. The Appellant states they lodged a commencement notice for this development on 30<sup>th</sup> May 2024. At the time of the Appeal submission (31<sup>st</sup> July 2025) the Appellant states that the permitted non—residential element of the development (i.e. a shop unit) has been substantially completed and that it occupies the entire land parcel DELA00002312.
- The Appellant refers to Section 653B of the Taxes Consolidation Act 1997 (as amended) and, in particular, the reference to ‘relevant site’ for RZLT purposes as land zoned for residential development or mixed use and serviced but

which includes land which is being actively used or is being developed for non-residential purposes.

- The Appellant refers to Section 653AG of the Taxes Consolidation Act 1997 (as amended) and states this provides for the deferral or cancellation of RZLT where non-residential development has commenced on the site.
- The Appellant refers to Revenue Guidance on the Residential Zoned Land Tax (Part 22A-01-01, updated January 2025) and Section 6.4 in particular where the Appellant states this confirms that land 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.

## 6.2. Response of the Local Authority

- None

## 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 identified as DM25/007 (Land Parcel ID DELA0002312) are zoned 'NC - Neighbourhood Centre' in the Dun Laoghaire Rathdown County Development Plan 2022-2028. Residential use is permitted in principle within the 'NC' zoning objective. The subject lands are therefore considered within scope of section 653B(a)(i).
- 7.3. Section 653B b) relates to access, the availability of services for dwellings to be developed and the capacity of such services. The subject RZLT appeal site satisfies these requirements and therefore, in my opinion, it is reasonable to conclude that the site remains in scope on this basis.
- 7.4. I note the exemptions set out in Sections 653B i) to v). Section 653B ii) relates to lands zoned for a mixture of uses including residential use unless it is reasonable to consider that the land is 'vacant or idle'.
- 7.5. I note, as per Section 3.1.2 of the Residential Zoned Land Tax - Guidelines for Planning Authorities, June 2022, a definition for Vacant or Idle Definition is provided. Having regard to this said guidance, 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. In the case of the Subject Appeal Site, although permitted non-residential development works have commenced on site, they are incomplete. Based on the information received therefore and the current status of the lands, it has not been demonstrated that the lands in question are required for or integral to a trade or profession being carried out on the lands or adjacent to the land and therefore, in my opinion, the lands do not satisfy the first step in terms of being 'vacant or idle'. The second step, as per the guidance, is to determine if the development is unauthorised. Although the current development on site is authorised under Appeal Ref. no. ABP-312286-21, this second test does not, in my opinion, come into consideration, as the first step has not been satisfied. I am therefore satisfied that the lands are 'vacant or idle', that the exemptions therefore, set out in Section 653B ii), which relates to Section 653B a) ii) lands, are not applicable and that the lands should therefore remain in scope.

- 7.6. Section 653B c) relates to the physical condition of the site, by matters to a sufficient extent to preclude the provision of dwellings, including contamination or the presence of known archaeological or historic remains. In my opinion, it is reasonable to conclude that the subject RZLT appeal site, is not affected, in terms of its physical condition, by matters to a sufficient extent to preclude the provision of dwellings, including contamination or the presence of known archaeological or historic remains. In my opinion therefore, it is reasonable to conclude that the subject RZLT appeal site remains in scope on this basis.
- 7.7. None of the remaining exemption criteria set out in Sections 653B (iii) to (v) are applicable to the subject lands.
- 7.8. The Appellant refers to Section 653AG of the Taxes Consolidation Act 1997 (as amended) and states this provides for the deferral or cancellation of RZLT where non-residential development has commenced on the site. While I note this Section of the Taxes Consolidation Act 1997 (as amended), such provisions are outside the scope of this appeal as the Commission is restricted to considering whether the lands meet the qualifying criteria set out in Section 653B only.
- 7.9. The Appellant refers to Revenue Guidance on the Residential Zoned Land Tax (Part 22A-01-01, updated January 2025) and Section 6.4 in particular where the Appellant states this confirms that land 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. Again, while the above Revenue Guidance is noted, they are outside the scope of this appeal, as the Commission is restricted to considering whether the lands meet the qualifying criteria set out in Section 653B only.
- 7.10. The appeal grounds do not raise any other matters that would apply to the subject lands and warrant its removal from the map, with reference to the Taxes Consolidation Act 1997, as amended and the RZLT Guidelines.

## **8.0 Recommendation**

- 8.1. I recommend the Commission confirm the determination of the Local Authority and direct the Local Authority to include the site 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 Authority 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.
- 9.2. The lands identified as DM25/007 (Land Parcel ID DELA0002312) are located on lands zoned 'NC - Neighbourhood Centre' identified within the current in Dún Laoghaire Rathdown County Development Plan 2022-2028 are considered in scope of Section 653B of the Taxes Consolidation Act 1997, as amended. The lands are currently being developed for non-residential purposes however, they are zoned NC Neighbourhood Centre which allows for a range of uses, including residential. The subject lands are located within an established urban area with services available, and no capacity or other reasons, including the proposed non-residential use have been identified that would prevent the development of these lands in principle for residential purposes in accordance with the NC Neighbourhood Centre zoning that applies to these lands.

## 10.0 Recommended Draft Commission Order

### **Taxes Consolidation Act 1997, as amended.**

**Local Authority:** Dún Laoghaire-Rathdown County Council

**Local Authority Reference Number:** DM25/007

**Appeal:** 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 final Residential Zoned Land Tax Map by Dún Laoghaire-Rathdown County Council on the 25th day of June 2025 in respect of the site described below.

**Lands at:** 14/15A Monkstown Crescent, Blackrock, Co. Dublin.

### **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 DELA00002312 and Local Authority reference number DM25/007 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 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 DM25/007 (Land Parcel ID DELA00002312) are located on lands zoned 'NC - Neighbourhood Centre' identified within the current in Dún Laoghaire Rathdown County Development Plan 2022-2028 are considered in scope of Section 653B of the Taxes Consolidation Act 1997, as amended. The lands are currently being developed for non-residential purposes however, they are zoned NC Neighbourhood Centre which allows for a range of uses, including residential. The

subject lands are located within an established urban area with services available, and no capacity or other reasons, including the proposed non-residential use have been identified that would prevent the development of these lands in principle for residential purposes in accordance with the NC Neighbourhood Centre zoning that applies to these lands.

*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.*

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Frank O'Donnell  
Planning Inspector

16<sup>th</sup> October 2025