



An  
Coimisiún  
Pleanála

## **Inspector's Report ACP-323334-25**

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<b>Type of Appeal</b>	Appeal under section 653J (1) of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the Residential Zoned Land Tax
<b>Location</b>	Garristown, County Dublin
<b>Local Authority</b>	Fingal County Council.
<b>Local Authority Reg. Ref.</b>	FIN-C790-RZD 26-20
<b>Appellant</b>	Oliver Conlon
<b>Inspector</b>	Fergal Ó Bric

## 1.0 Site Description

The appeal lands identified as FIN-C790-RZD 26-20 and Parcel ID number FL0000001921. The subject lands comprise a stated area of 3.4 hectares of land. The subject lands are located in the southern part of the designated Rural Village of Garristown on the eastern side of the R130, a regional route linking Garristown with Ashbourne.

## 2.0 Zoning and Other Provisions

- 2.1. The site is zoned RV-Rural Village in the current Fingal Development Plan 2023-2029 where the objective is “To protect and promote the character of the village and promote a vibrant community in accordance with an approved land use plan and the availability of physical and community infrastructure’.

## 3.0 Planning History

### 3.1. Site

PA reference number F22A/0413, in 2022, Fingal County Council refused planning permission for a residential development relating to the development of eighty residential units. Permission was refused for 2 reasons, firstly in relation to being contrary to the settlement hierarchy set out in the Regional Strategy for the area and being contrary to the Settlement Strategy within the Fingal Development Plan 2017-2023 which states villages should not expand rapidly putting strain on services; and secondly with respect to the density, layout and design of the proposed development.

### RZLT history:

In 2023 Fingal County Council included the subject lands within the draft RZLT map under reference number RZLT 147/22 and this decision was upheld by An Coimisiún Pleanála under reference number 316920-23.

#### 4.0 Submission to the Local Authority

The appellants raised the following issues:

- The subject lands form part of a larger land holding that extends to the north and south of the site.
- The zoning objective for Garristown is RV-Rural Village where the objective is 'To protect and promote the character of the village and promote a vibrant community in accordance with an approved land use plan and the availability of physical and community infrastructure'
- A residential development with the same RV zoning objective as the subject lands in Rowlestown was refused planning permission by An Coimisiún Pleanála in June 2023 due to the proposals being premature pending the making of a land use plan for Rowlestown. As such, the development was considered to contravene the zoning objective.
- The Fingal County Development Plan (FCDP) states that a Masterplan is to be prepared for eight new areas within the County, one being Garristown.
- The following is set out for these Masterplan areas within the FCDP 'There are at present substantial land banks with significant redevelopment and regeneration potential. Requiring a long lead-in time to develop a workable framework for delivery as well as significant social and physical infrastructure requirements'.
- As stated in the Development Plan there are significant physical infrastructural requirements for the development of land in Garristown. Therefore, the lands cannot be considered to meet the criteria set out within Section 653B of the Taxes and Consolidation Act 1997, as amended.
- The zoning objective cannot be met until such time as a land use plan for Garristown has been prepared by Fingal County Council.
- The subject lands should be excluded from the final RZLT map.

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

The local authority determined that the site fulfils the qualifying criteria to be included in the Final Map for the Residential Zoned Land Tax for 2026 for the following reasons:

- 1) The land is included in a Development Plan or a local area plan and is zoned for residential development or zoned for a mixture of uses, that includes residential development.
- 2) The land is serviced, or it is reasonable to consider may have access to services. Serviced means having access to the necessary public infrastructure and facilities including road and footpath access, public lighting, foul sewer drainage, surface water drainage, and water supply necessary for dwellings to be developed and for which there is service capacity available sufficient to enable housing to be developed.
- 3) The land 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 archaeological or historic remains.
- 4) It is considered that the lands that are the subject of the submission are vacant or idle, as provide in the Guidelines 'vacant and idle lands' 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 require for, or integral to, the operation of a trade or profession being carried out on, or adjacent to the land.
- 5) The existing non-residential use of the lands that are the subject of the submission are not considered to benefit from the exclusions set out in the Finance Act 2021 at Section 653B.

## **6.0 The Appeal**

### **6.1 Grounds of Appeal**

- The zoning objective for Garristown is RV-Rural Village where the objective is 'To protect and promote the character of the village and promote a vibrant

community in accordance with an approved land use plan and the availability of physical and community infrastructure’.

- A residential development was refused planning permission by An Coimisiún Pleanála in June 2023 which had the same RV -Rural Village zoning objective as the subject lands in Rowlestown related to the development being contrary to the settlement hierarchy as set out within the Regional Strategy for the Area and within the Fingal County Development Plan 2017-2023.
- The Fingal County Development Plan (FCDP) 2023-2029 states that a Masterplan is to be prepared for eight new areas within the County within the lifetime of the Development Plan, one being Garristown.
- The following is set out for these Masterplan areas within the FCDP ‘There are at present substantial land banks with significant redevelopment and regeneration potential. Requiring a long lead-in time to develop a workable framework for delivery as well as significant social and physical infrastructure requirements’.
- As stated in the Fingal Development Plan there are significant physical infrastructural requirements for the development of land in Garristown. Therefore, the lands cannot be considered to meet the criteria set out within Section 653B of the Taxes and Consolidation Act 1997, as amended.
- The zoning objective cannot be met until such time as a Masterplan for Garristown has been prepared by Fingal County Council.
- The subject lands should be removed from the final RZLT map.

## **7.0 Local Authority submission**

The local authority made no further 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 RV-Rural Village within the current Fingal Development Plan 2023-2029 and, therefore, are not zoned residential nor for a mix of uses which would provide for residential development and, therefore, fall outside of the scope of Section 653B(a)(i) or (ii) of the Act.

The comments raised in the appeal submission are noted. The lands identified for inclusion on the RZLT map are zoned RV-Rural Village in the Fingal County Development Plan 2023-2029. The Local Authority determined that the lands are in scope and that they remain on the RZLT map. The Local Authority set out that the site is within a designated urban settlement with services available and no capacity or other reasons have been identified that would prevent the development of these lands for residential purposes.

The legislation within Section 653B(b) of the Taxes Consolidation Act 1997, as amended clearly sets out that land in scope will be zoned for residential development or a mixture or uses including residential; be serviced or have access

to servicing by water, wastewater, road, footpath and public lighting; and not be affected by contamination or significant archaeological remains which would preclude development taking place. Section 4.1.1 of the RZLT Guidelines set out the following: iii) Services to be considered of the guidelines state that *“in assessing whether land or landbanks are able to connect to services, Planning Authorities should take into account the following:- In the first instance, where the infrastructure is located adjoining, intersecting, at a boundary or corner of a landbank, in a nearby public road, or is connected to an existing development adjoining the landbank, the lands should be considered to be ‘connected’ or ‘able to connect’ and therefore are in-scope”*.

Section 4.1.1 ii) Review of land with planning permission of the guidelines states that *where development for housing or housing and a mix of other uses has been permitted on land which falls into the scope of the tax as set out within the legislation, then default presumption should be given to considering all such lands with permissions to be within scope....Significant works by the applicant to undertake the development which are a part of the plans and particulars lodged as a part of the permitted development should be given careful consideration in light of Section 4.1.1.(iii) of these Guidelines*.

Of relevance, under planning reference number F22A/0413, in 2022, Fingal County Council refused planning permission for a residential development relating to the development of eighty residential units. Permission was refused for 2 reasons, firstly in relation to being contrary to the settlement hierarchy set out in the Regional Strategy for the area and being contrary to the Settlement Strategy within the Fingal Development Plan 2017-2023 which states villages should not expand rapidly putting strain on services; and secondly with respect to the density, layout and design of the proposed development.

I also note that a refusal of planning permission by the Local Authority for the construction of a residential development under planning reference F13A/0505 in an adjacent Rural Village, Rowlestown and this decision was subsequently upheld by an Coimisiún Pleanála under reference number 309135-21. The refusal reason set out by the Coimisiún related to the development being contrary to the settlement

hierarchy as set out within the Regional Strategy for the Area and within the Fingal County Development Plan 2017-2023.

The Planning Authority within their assessment have set out that the site is serviceable in terms of roads, footpaths, public lighting, water supply, wastewater, and surface water infrastructure. Correspondence from UE on file (dated the 22<sup>nd</sup> April 2025) states that 'The site that is the subject of this appeal is serviceable, there are watermains and sewer network in close proximity. UE has stated that



there is sufficient wastewater capacity and that for watermain's the capacity is 'amber' 'so that capacity may be constrained from time to time'.

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'.

I consider that the subject lands could access the public services via the public networks, notwithstanding that capacity within the watermains network is presently restricted from time to time. I have consulted (on the 17<sup>th</sup> day of November 2025) the Uisce Éireann (UE) capacity register [Fingal | Wastewater Treatment Capacity Register | Uisce Éireann \(formerly Irish Water\)](#) published in August 2025, it is green for water supply indicating that there is water capacity available and that there is also capacity available in the public foul network supply, albeit there is a level of service (LoS) improvement required for water supply. Fingal County Council determined that the lands are in scope.

The provision of infrastructure to the subject lands is considered to be in the control of Fingal County Council or Uisce Éireann 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.

Page 8 of the Residential Zoned Land Tax - Guidelines for Planning Authority, June 2022 (RZLT Guidelines) sets out 'that a need for network upgrades is not considered to exclude lands, where sufficient treatment capacity is confirmed to exist'. Issues relating to capacity within the foul sewer network were raised by the appellants and it is contended that there is access to a foul sewer main and public watermain in proximity to the subject lands as confirmed by the Uisce Eireann within their written report. I consider that the lands be deemed in scope' in accordance with the provisions of Section 653B (b) of the taxes Consolidation Act 1997, as amended.

No road capacity issues were raised in the local authority report or within the referral responses it received. On this basis, it is reasonable to consider that there is capacity available in the local road network to cater for development.

Based on the information available, I am satisfied that the lands meet the criteria for exclusion from the RZLT map as set out within Section 653B (a) in that the lands are not zoned residential nor for mixed use which would provide for residential development. No land use plan has been prepared for Garristown and I note that the Coimisiún refused planning permission for a residential development on RV zoned lands under planning reference under reference number 309135-21 within the adjacent rural village of Rowlestown. The refusal reason set out by the Coimisiún related to the development being contrary to the settlement hierarchy as set out within the Regional Strategy for the Area and within the Fingal County Development Plan 2017-2023.

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 Section 653B (a) of the Taxes Consolidation Act 1997 as amended and the RZLT Guidelines.

## **7.0 Recommendation**

I recommend that the Coimisiun set aside the determination of the local authority and direct the local authority to remove the lands on the final RZLT map.

## 8.0 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 FIN-C790-RZD 26-20 (Parcel ID number FL00000001921) located on RV-Rural village zoned lands identified within the current Fingal County Development Plan are considered out of scope of Section 653B(a)(i) or (ii) of the Taxes Consolidation Act 1997, as amended. To date no Masterplan has been prepared for this Rural Village as required under the provisions within the current Fingal Development Plan 2023-2029. The lands are not zoned for residential purposes nor for a mix of uses which would provide for residential development. The lands are located within a designated Rural Village with services available, and no piped services capacity or other reasons including access to roads infrastructure have been identified that would prevent the development of these lands in principle for residential purposes in accordance with the residential zoning objective that applies to these lands. I also note that a residential development has been refused planning permission within the subject lands by Fingal County Council for the reason of being contrary to the settlement hierarchy as set out within the Regional Strategy for the Area and within the Fingal County Development Plan.

## 11.0 Recommended Draft Coimisiún Order

**Taxes Consolidation Act 1997 as amended.**

**Planning Authority:** Fingal County Council

**Local Authority Reference Number:** FIN-C790-RZD 26-20

**Appeal** Oliver Conlon 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 Fingal County Council on the 25<sup>th</sup> day of June 2025 in respect of the lands described below.

**Lands at:** Garristown, County Dublin

### **Decision**

The Coimisiún 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 Coimisiún confirms the determination of the local authority and direct the Local Authority to retain the lands identified as Parcel ID number FL00000001921 under FIN-C790-RZD 26-20 should be placed 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 FIN-C790-RZD 26-20 (Parcel ID number FL00000001921) located on RV-Rural village zoned lands identified within the current Fingal County Development Plan are considered out of scope of Section 653B(a)(i) or (ii) of the Taxes Consolidation Act 1997. as amended. To date no Masterplan has been prepared for this Rural Village as required under the provisions within the current Fingal Development Plan 2023-2029. The lands are not zoned for residential purposes nor for a mix of uses which would provide for residential development. The lands are located within a designated Rural Village with services available, and no piped services capacity or other reasons including access to roads infrastructure have been identified that would prevent the development of these lands in principle for residential purposes in accordance with the residential zoning objective that applies to these lands. I also note that a residential development has been refused

planning permission within the subject lands by Fingal County Council for the reason of being contrary to the settlement hierarchy as set out within the Regional Strategy for the Area and within the Fingal County Development Plan.

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.

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Fergal Ó Bric  
Planning Inspectorate

17th day of November 2025