Inspector's Report

ACP-324515-26

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	Lands at Davitt Road, Dublin 12
Local Authority	Dublin City Council
Planning Authority Reg. Ref.	RZLT000371
Parcel ID	DCC000064291, DCC000064123 DCC000064292
Appellant(s)	HSE Capital and Estates Office
Inspector	Fergal Ó Bric

1.0 Site Location and Description

The lands identified as (Parcel ID no's DCC000064291, DCC000064123

DCC000064292) are located at Davitt Road, Crumlin in Dublin 12. Davitt Road (the R812) and the Grand Canal are located north of the subject site and there are established terraced and semi-detached dwellings located immediately south, east and west of the subject that front onto Carrow Road to the south, the Garrymore Road to the east and the Kilworth Road to the west. Within the north-west section of the subject lands is a warehouse building which the HSE use as a store and other structures along the western part of the site which are used in association with the National Ambulance Emergency Operations Centre.

2.0 Zoning and Other Provisions

The relevant plan is the current Dublin City Development Plan 2022-2028.

The lands are zoned Z10 'Inner Suburban and Inner City Sustainable Mixed-Use' within the current Dublin City Development Plan. The zoning objective is 'to consolidate and facilitate the development of Inner City and inner suburban sites for mixed uses'. The zoning provides for a mix of uses including residential development.

3.0 Planning History

PA0043-In April 2016, part of the subject lands (part of parcel ID DCC000064292) was permitted to be used for a period of ten years as a temporary construction compound in relation to the construction of the National Paediatric Hospital at the St James's Hospital Campus.

4.0 Submissions by Prescribed Bodies – PA Stage

None.

5.0 Determination by the Local Authority

Date of Determination: 29th day of June 2026.

Determination Part 1:

Part 1: Lands comprising Parcel ID DCC000064291

The local authority determined that:

Having had regard to the submission made in respect of the lands and having evaluated the submission against the relevant criteria under Section 653B of the Taxes Consolidation Act 1997, as amended, it is determined that the site does not constitute land satisfying the relevant criteria and the land should, therefore, be removed from the final RZLT map.

Reasons:

The lands do not satisfy Section 653B(ii) (I) of the Taxes Consolidation Act 1997, as amended, as it is reasonable to consider that the lands comprising Parcel ID DCC000064291, in use as a warehouse building that the HSE use as a store are required for, or are integral to, occupation by social, community or governmental infrastructure and facilities, including infrastructure and facilities used for the purpose of public administration or the provision of education or healthcare.

Dublin City Council has evaluated the submission received in relation to the above site and has determined to exclude these lands from the final map on the basis that the site does not constitute land satisfying the relevant criteria as set out in Section 653B of the Act.

Determination Part 2:

Part 2: Lands comprising that portion of Parcel ID DCC000064292 in use as an authorised temporary construction compound for the National Paediatric Hospital.

The local authority determined that:

Having had regard to the submission made in respect of the lands and having evaluated the submission against the relevant criteria under Section 653B of the Taxes Consolidation Act 1997, as amended, it is determined that the site does not constitute land satisfying the relevant criteria and the land should, therefore, be removed from the final RZLT map.

Reasons:

The lands do not satisfy Section 653B (ii) of the Taxes Consolidation Act 1997, as amended, as it is reasonable to consider that portion of Parcel ID DCC000064292 in use as an authorised temporary construction compound for the National Paediatric Hospital and are not vacant or idle.

Dublin City Council has evaluated the submission received in relation to the above site and has determined to exclude these lands from the final map on the basis that the site does not constitute land satisfying the relevant criteria as set out in Section 653B of the Act.

Determination Part 3:

Part 3: Lands comprising Parcel ID, s DCC000064123 and DCC000064292 excluding that portion of parcel ID DCC000064292 in use as an authorised temporary construction compound for the National Paediatric Hospital.

Having had regard to the submission made in respect of the lands and having evaluated the submission against the relevant criteria under Section 653B of the Taxes Consolidation Act 1997, as amended, it is determined that the lands constitute land satisfying the relevant criteria and the land should, therefore, be included in the final RZLT map.

Reasons:

The lands

- 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 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,
- Satisfy the other relevant criteria under Section.653B of the Taxes Consolidation Act 1997, as amended.

Dublin City Council has evaluated the submission received in relation to the above site and has determined to include these lands on the final map on the basis that the site constitutes land satisfying the relevant criteria as set out in Section 653B of the Act.

6.0 The Appeal

6.1 Grounds of Appeal

The grounds of appeal are summarised as follows:

- This appeal relates to the determination by Dublin City Council (DCC) to include parcel Parcel ID, s DCC000064123 and part of DCC000064292 on the RZLT map excluding that portion of parcel ID DCC000064292 in use as an authorised temporary construction compound for the National Paediatric Hospital.
- The confirmation by Dublin City Council to remove Parcel ID, s DCC000064291 and part of DCC000064292 from the RZLT map, including that portion of parcel ID DCC000064292 in use as an authorised temporary construction compound for the National Paediatric Hospital is not under appeal
- The subject lands comprise an area of 5.69 hectares approximately and uses on the lands consist of a warehouse building to the northwest of the site that is used as a store by the HSE and structures directly related to the National Ambulance Emergency Operations Centre with a dedicated access to/from Davitt Road for emergency ambulance use only.
- The subject land has been acquired to provide regionally significant healthcare services to meet the needs of the population. Accordingly, the HSE is not in a position to activate the land for housing development either on its own or in conjunction with adjoining parcels of land.
- The principal purpose for including the subject parcels in the tax measure will, therefore, not be met in this instance and would unreasonably impose a tax in the mistaken belief that by doing so, the lands would be activated for housing.
- The subject parcels would be considered to be within scope in terms of zoning, the availability of services and their physical condition. However, the

exemptions for exclusion from the tax measure set out within Section 653B(iii) of the legislation apply.

- The subject parcels are not vacant or idle and the exemptions provided for within the legislation apply as the parcels are being use for social, community or governmental infrastructure and facilities including infrastructure and facilities used for the purposes of healthcare.
- Part of the subject lands are used as a construction compound for the dry storage of goods and a staging area related to the construction of the National Paediatric Hospital at the St James's hospital campus.
- The HSE acquired the site in 2013 for a clinical support hub for the Dublin Midlands Hospital Group to accommodate a wide range of medical and related supporting uses.
- The land was acquired as it is strategically located in relation to a number of Dublin-Midland's hospitals namely St James's, Tallaght, the Coombe, Portlaoise, Naas and Tullamore hospitals as well as Trinity College, its academic partner.
- The land is intended to be a key strategic constituent of this hospital grouping, acting as a clinical support hub serving the full range of healthcare facilities. It provides an opportunity to develop integrated services between the hospital, community and primary care services to address the needs of the population over the next 25 years.
- Development on the site will focus on ambulatory outpatient care and diagnostics, providing dedicated outpatient clinics, diagnostics, daycare, day surgery and related support services on a new healthcare campus. It is envisaged that complementary healthcare functions, research and development and community healthcare support can be accommodated on the site.
- The current priority is to secure approval for and progress the delivery of the outpatients Department and impatient acute mental health facility.

Submissions by Prescribed Bodies – Appeal Stage

Uisce Eireann-They state that the land is serviced for both water and wastewater services

Assessment

Date of Assessment: 19th October 2026.

The date the land was first added to the RZLT map was the 1st of January 2022 for parcel ID DCC000064123 and the other two parcels, namely DCC000064291 and DCC000064292 were added on the 1st of January 2025.

I confirm that the date of my assessment as to whether the lands are in scope is as of the 1st day of January 2026.

Given that Dublin City Council has confirmed that Parcel ID no's DCC000064291 and part of DCC000064292, that part in use as a temporary construction compound for the dry storage of goods and a staging area in relation to the construction of the National Paediatric Hospital on the St James's Hospital campus would be removed from the RZLT map for 2027, these particular elements will not form part of this assessment.

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 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".

Zoning:

The subject lands are zoned Z10 ‘Inner Suburban and Inner City Sustainable Mixed-Use’ within the current Dublin City Development Plan 2022-2028. The zoning provides for a mix of uses including residential development.

The lands are considered within the scope of Section 653B(a)(ii).

Status of Lands:

653B (a)(ii) (mixture of uses)

653B(c)(ii) Consideration that the lands are vacant or idle

Parcel ID DCC000064123 is a parcel of land located to the east of the HSE warehouse building and west of the access route to the National Ambulance Emergency Operations Centre. As per the appellants submission to the Coimisiún, these lands are identified as part of the HSE; s land bank for the development of strategic healthcare services and that it is not reasonable to consider that these lands will be made available for the development of housing and will instead be used for the provision of Government infrastructure including acting as a clinical support hub serving the full range of healthcare facilities.

Parcel ID DCC000064292 is the largest portion of lands within the site and is located to the east of the National Ambulance Emergency Operations Centre. Part of this parcel ID is in use as a temporary construction compound for the dry storage of goods and a staging area in relation to the construction of the National Paediatric hospital on the St James’s Hospital campus. The remainder of this land parcel comprises narrow strips of land along the southern and eastern perimeter of the site. As per the appellants submission to the Coimisiún, these lands are identified as part of the HSE; s land bank for the development of strategic healthcare services and that it is not reasonable to consider that these lands will be made available for the development of housing and will instead be used for the provision of Government infrastructure including acting as a clinical support hub serving the full range of healthcare facilities.

Public Infrastructure and Facilities:

Provisions of 653(2)(b)

Is it reasonable to consider 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. I consider that by virtue of the city (urban) location means it is reasonable to consider it may have access or be connected to public infrastructure and facilities. Uisce Eireann have confirmed in their referral response to the Coimisiún (dated the 17th day of August 2026) that the area is serviced for both water and wastewater.

Road's access is also available to the north and west of the site onto the adjoining road network of Davitt Road and Kilworth Road, within the 50 km/h speed control zone.

Detail:

Roads-Yes-Access from Davitt Road and Kilworth Road

Footpaths-Yes-Along Davitt Road

Public Lighting-Yes-Along Davitt Road

Foul Sewer Drainage-Yes-confirmation from Uisce Eireann dated 17th August 2026.

Water Supply-Yes- confirmation from Uisce Eireann dated 17th August 2026.

Physical Condition:

653B(c):

It is reasonable to consider that the lands are 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?

Yes.

The appellants have acknowledged within their submission that the lands are suitably zoned for housing, are fully serviced and accessible and not affected in terms of their physical condition to such an extent as to preclude the development of housing.

Exclusions - 653B(c)(iii) to (v):

Consider the exclusions under 653B (c) (iii) to (v) and whether they apply.

But which is not land

(iii) that it is reasonable to consider is required for, or is integral to, occupation by:

(I) social, community or governmental infrastructure and facilities, including infrastructure and facilities used for the purposes of public administration or the provision of education or healthcare,
(II) transport facilities and infrastructure
(III) energy infrastructure and facilities
(IV) telecommunications infrastructure and facilities
(V) water and wastewater infrastructure and facilities
(VI) waste management and disposal infrastructure or
(VII) recreational infrastructure, including sports facilities and playgrounds

Dublin City Council deemed parts of the overall lands to be vacant and idle, namely Parcel ID DCC000064123, located immediately west of the HSE warehouse store and immediately north of the National Ambulance Emergency Centre and a small portion of DCC000064292, excluding the larger portion, that is in use as an authorised construction compound being in relation to the construction of the National Paediatric Hospital at the St James's Hospital Campus. It is considered that the remaining portions of parcel ID no. DCC000064292 along the southern and the eastern perimeters of the lands and Parcel ID DCC000064123 form part of the overall strategic site that is envisaged for the development of healthcare facilities for the Dublin Midlands Hospital group as set out within the appellants submission to the Coimisiún. The site is envisaged to provide regionally significant healthcare services to meet the needs of the population. The appellants set out that these lands would not be available for housing development purposes either on their own, or in conjunction with adjoining parcels of lands. The appellants set out that the lands are intended to be a key strategic constituent of the hospital group, acting as a clinical support hub serving the full range of healthcare facilities. Therefore, I am of the opinion that it is reasonable to consider that these lands are required for, or is integral to, the construction of government infrastructure (strategic healthcare related facilities) and, therefore, can be excluded from the RZLT map under the provision below:

(l) social, community or governmental infrastructure and facilities, including infrastructure and facilities used for the purposes of public administration or the provision of education or healthcare,

I consider that these portions of the site constitute lands satisfying the relevant criteria and should, therefore, be excluded in the final RZLT map.

Conclusion:

For the purposes of falling within the scope of the RZLT, the criteria is whether it 'is reasonable to consider'. The local authority determined the part of the subject lands (namely Parcel ID DCC000064123 and part of DCC000064292) to be in scope as it is reasonable to consider that that the lands have access or may be connected to public infrastructure and facilities including roads, footpaths, public lighting, foul sewer drainage, surface water drainage and water supply that is necessary for dwellings to be developed and that have sufficient service capacity for such development and the lands are not affected in terms of their physical condition by matters to a sufficient extent to preclude the provision of dwellings.

Dublin City Council determined that these two specific parcels to be vacant and idle. However, I consider that based in the content of the appeal submission, that the appellants have clearly set out that the overall lands at Davitt Road are currently being used for a range of healthcare purposes, and this is acknowledged within the DCC RZLT assessment where they determined that parcels DCC000064291 and part of DCC000064292 be excluded from the RZLT map for 2027 as they are in use for healthcare purposes. I would concur with DCC's determination in this regard.

However, I also consider that the other portions of the lands at Davitt Road namely DCC000064123 and part of DCC000064292 not being used as part of the construction compound in relation to the construction of the National Paediatric Hospital form part of the HSE Strategic Plan to further develop healthcare facilities and that these lands are intended to be a key strategic constituent of the Dublin-Midlands hospital group, acting as a clinical support hub serving the full range of healthcare facilities. Therefore, I am of the opinion that it is reasonable to consider

that these land parcels also required for, or are integral to, the construction of government infrastructure (healthcare related facilities) and, therefore, can be excluded from the RZLT map under the provision below:

below:

(I) social, community or governmental infrastructure and facilities, including infrastructure and facilities used for the purposes of public administration or the provision of education or healthcare,

Recommendation

Set Aside

I consider that the lands identified at Davitt Road, Dublin 12 (Parcel ID,s DCC000064123 and part of Parcel ID DCC000064292 excluding the portion that is in use as an authorised construction compound being in relation to the construction of the National Paediatric Hospital at the St James's Hospital Campus should be removed from the RZLT map as these lands are identified as part of the HSE,s land bank for the development of strategic healthcare services and that it is reasonable to consider that these lands will not be made available for the development of housing and will be used for the provision of Government infrastructure including acting as a clinical support hub serving the full range of healthcare facilities and would, therefore, comply with the exemptions as provided under Section 653B (c)(iii) of the Taxes Consolidation Act 2007, as amended and on this basis should be removed from the RZLT map for 2027.

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 at Davitt Road, Dublin 12 (Parcel ID,s DCC000064123 and part of Parcel ID DCC000064292 excluding the portion that is in use as an authorised construction compound being in relation to the construction of the National Paediatric

Hospital at the St James's Hospital Campus located on lands zoned Z10-mixed use which provides for residential uses are considered in scope of section 653B(a). The lands are located within an established urban area with documentary evidence from UE that services are available and that there is sufficient wastewater capacity to serve the lands. However, I am satisfied that the lands are identified as part of the HSE;s land bank for the development of strategic healthcare services and that it is reasonable to consider that these lands will not be made available for the development of housing and instead will be used for the provision of Government infrastructure including acting as a clinical support hub serving the full range of healthcare facilities and would comply with the exemptions as provided under Section 653B (iii) of the Taxes Consolidation Act 2007, as amended and on this basis should be removed from the RZLT map for 2027.

Recommended Draft Commission Order

Taxes Consolidation Act 1997 as amended

Planning Authority: Dublin City Council

Local Authority Reference Number: RZLT000371

Land Parcel ID,s: DCC000064123 and part of DCC000064292

Appeal by HSE Capital and Estates Office care of IMG Planning Limited 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 29th day of June 2026 in respect of the site described below.

Lands at: Davitt Road, 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 set aside the determination of the local authority and direct the local authority to remove the lands identified a Davitt Road, Dublin 12 (Parcel ID, s

DCC000064123 and part of Parcel ID DCC000064292, exclusive of the portion that is in use as an authorised construction compound being in relation to the construction of the National paediatric hospital at the St James's Hospital Campus from 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 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 at Davitt Road, Dublin 12 (Parcel ID, s DCC000064123 and part of Parcel ID DCC000064292, excluding the portion that is in use as an authorised construction compound being in relation to the construction of the National paediatric hospital at the St James's Hospital Campus located on lands zoned Z10-mixed use which provides for residential uses are considered in scope of section 653B(a). The lands are located within an established urban area with documentary evidence from UE that services are available and that there is sufficient wastewater capacity to serve the lands. However, I am satisfied that the lands are identified as part of the HSE;s land bank for the development of strategic healthcare services and that it is reasonable to consider that these lands will not be made available for the development of housing and instead will be used for the provision of Government infrastructure including acting as a clinical support hub serving the full range of healthcare facilities and would comply with the exemptions as provided under Section 653B (iii) of the Taxes Consolidation Act 2007, as amended and on this basis should be removed from the RZLT map for 2027.

Fergal Ó Bric

Planning Inspectorate

19th day of October 2026