Inspector's Report

ACP-324517-26

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 Richmond Street South, Dublin 2.
Local Authority	Dublin City Council.
Planning Authority Reg. Ref.	RZLT000349.
Parcel ID	DCC000064290
Appellant(s)	Gordon Property Limited.
Inspector	Fergal Ó Bric.

1.0 Site Location and Description

The lands identified as (Parcel ID no. DCC000064290) are located on the western side of Richmond Street South. The lands comprise a stated area of 0.22 hectares and is made up of four separate parcels of land (labelled parcels 1, 2, 3 and 5 as per their appeal submission). Parcel no. 1 to the north of the site is used as a construction compound related to a construction site located further east of the subject lands, parcel no. 2 comprises a two-storey public house/hospitality venue which is stated to be in active use and is also a protected structure, parcel no. 3 comprises a strip of land to the side (south) of the public house, parcel 4 is not in the appellants ownership and is not part of the RZLT site and comprises a vacant site owned by Dublin City Council that the appellants have an agreement to purchase (not subject of this appeal). Parcel 5 is a strip of land that is physically separated from parcel no. s 1, 2 and 3 by parcel no. 4. It is leased to a third party and used as a construction compound related to a construction site located further east and is stated to be used to facilitate the servicing of, and deliveries to the public house and staff parking.

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.

For the Z10 zoning the following is noted:

“In order to ensure that a mixed-use philosophy is adhered to on Z10 zoned lands, the focus will be on delivering a mix of residential and commercial uses. There will be a requirement that a range of 30% to 70% of the area of Z10 zoned lands can be given to one particular use, with the remaining portion of the lands to be given over to another use or uses (e.g. Land-use Zoning | Chapter 14 541 residential or office/employment). For very small sites, typically less than 0.5ha, flexibility on mix requirement may be considered on a case-by-case basis, where it can be

demonstrated that the proposal would not result in an undue concentration of one particular land-use on the Z10 landholding as a whole.

3.0 Planning History

Ref. no. ABP 323245-In November 2025, The Comision determined that the lands were considered in scope of Section 653B of the Taxes Consolidation Act 1997, as amended and that the lands be included on the 2026 RZLT map.

Ref no. 1514/26-In 2026, DCC granted planning permission for a public sauna facility to include five modular sauna units and ancillary facilities such as plunge pools, changing facilities and WC, s at Richmond Villas and 9-10 South Richmond Street. Permission not implemented to date.

Ref no. 6075/25-In 2026, DCC granted planning permission for amendments to the development permitted by the Coimisiún under ref no. 318150. Permission not implemented to date.

Ref no. ABP-318150-23 (4148/23): In October 2024-the Coimisiún granted planning permission for the demolition of an extension to a protected structure and construction of mixed-use building and associated site works. Permission not implemented to date.

Ref no. ABP-320429: Confirmation of determination by local authority to retain the site on the RZLT map (16-17 Richmond Street South).

Ref no. ABP-320462-24: Confirmation of determination by local authority to retain the lands on the RZLT map (8-14 Richmond Street South).

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

Dublin City Council has evaluated the submission received in relation to the above site and has determined to include 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.

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.

6.0 The Appeal

6.1 Grounds of Appeal

The grounds of appeal are summarised as follows:

- In relation to the zoning, the appellants set out that the lands have the benefit of a Z10 land use zoning objective and that residential is one of 46 permissible land uses and the appellants have no obligation to develop residential units within the site.

- The appellant set out that within the current Dublin City Development Plan 2022-2028 there is a provision that a range of 30-70% shall be given over to one particular use with the remainder to be for another use however, there is flexibility for sites smaller, those less than 0.5ha in area (including the subject lands).
- The appellant sets out that the modest scale of the site (0.22ha) is such that this flexibility should apply and the intention is to develop commercial development on site, which is permissible under the Z10 land use zoning.
- The appellants state that the Coimisiún have granted planning permission for a solely commercial development in relation to the subject lands under ABP-318150 to comprise office space, café/restaurant, retail units, and cultural/arts space. The appellant intends to implement the permission however, this permission was only granted in October 2024 and amendments to same were permitted under 6075/25 earlier his year, in 2026. The appellants are actively attempting to progress the comprehensive re-development of the lands on this basis.
- In the interim active commercial uses have continued on the site.
- Currently residential development represents the most significant land use in the wider Z10 zoned land bank surrounding the appellants lands, accounting for 50% of the Z10 zoned lands, commercial and mixed uses account for 30% and 7% respectively and hotel uses account for the remaining 13%.
- The permitted commercial uses within the subject site contribute positively towards the achievement of a mix of uses within the wider Z10 zoned land bank, without requiring further residential development.
- The appellants set out that it is appropriate for them to develop the site wholly for commercial development and that applying the RZLT to the site is inappropriate having regard to the planning history and active commercial uses associated with the site.
- The lands are not vacant or idle with parcels 1 and 5 in use by third parties as construction compounds for a development to the east and outside of the subject lands, parcel 2 is occupied by an existing active and permitted public

house/hospitality venue for which commercial rates are being paid (evidence provided to this effect for 2024 and 2025). Parcel 3 comprises a strip of land to the south of the public house associated with the historic and established public house and hospitality use of same. Parcel 4 is in the ownership of Dublin City Council and the disposal of these lands to the appellants has been agreed but not completed. The appellants should not be subject to the RZLT on this parcel of land while it is not in their ownership.

- The established commercial use within the public house building is not confined to the building itself, it extends to the rear areas and is used for access, deliveries, loading and unloading, staff parking, servicing and circulation, all of which are required for, and integral to the operation of the hospitality and adjoining commercial uses. This directly addresses the DCC conclusion that the lands are not required for, or integral to, a trade or profession carried on, or adjacent to them.
- On the basis of the uses described above and the associated activity on the lands, the appellants deem that the land is not vacant or idle as claimed by DCC.
- The appellants have paid commercial rates in relation to the commercial uses on site for the years 2024 and 2025 (proof of payment provided). The development should be exempt from the RZLT on the basis of the provisions of Section 653B (c) (i) which pertains to development which is not unauthorised, is in use as a premises, in which a trade or profession is being carried on, that is liable to commercial rates.
- That it is reasonable to consider is being used to provide services to residents of adjacent residential areas.
- The public house is in use for the sale of sale of hot beverages and food, in line with the historic and established public house and hospitality venue use within the protected structure and the appellants have paid commercial rates in respect of the public house/hospitality venue building to date.
- The legal opinion submitted as part of the appeal submission to the Coimisiún confirms that the use being undertaken from the public house is authorised

and in line with the established and historic public house and hospitality use within the building.

- DCC has failed to provide an assessment of the site in respect of the provisions of Section 653B (c) (i) of the Taxes Consolidation Act 1997, as amended.

Submissions by Prescribed Bodies – Appeal Stage

Uisce Eireann-They state in their submission to the Coimisiún (dated 10th day of August 2026) that the lands are serviced for both water and wastewater services.

Assessment

Date of Assessment: 9th day of November 2026

The date the lands were first added to the RZLT map was the 1st day 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.

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 Pleanála1 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

[1] Now An Coimisiún Pleanála

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. 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.

The appellants state that the lands are not vacant or idle in that a number of the land parcels, namely parcels 1 and 5 are being used as construction compounds in relation to a development (under construction) located further east and outside of the subject lands. Parcel 2 is a permitted and established and active public house and hospitality venue and is stated to have re-commenced trading in December 2025 for the sale of hot non-alcoholic beverages and food after a period of closure due to the Covid-19 pandemic and for the carrying out of internal alterations in order to make the building safe for re-opening. Commercial rates have been paid by the appellants in relation to the operation of the public house/hospitality venue. Parcel 3, to the south side of the public house is stated to be used in association with the licensed public house and hospitality venue. Parcel 4 is in the ownership of Dublin City Council but is stated to be in the process of coming under the ownership of the appellants. Therefore, the lands are not considered to be vacant or idle.

The issue of authorised uses within the lands will be addressed further below in this report in relation to the provisions of 653B (c) (i) of the Taxes Consolidation act 1997, as amended.

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 10th day of August 2026 that the area is serviced for both water and wastewater.

Road's access is available to the west of the site onto the adjoining street network of Richmond Street South, within the 30 km/h speed control zone.

Detail:

Roads-Yes-Access to Richmond Street South

Footpaths-Yes-Along Richmond Street South.

Public Lighting-Yes- Along Richmond Street South.

Foul Sewer Drainage-Yes, confirmation from Uisce Eireann dated 10th August 2026.

Water Supply-Yes, confirmation from Uisce Eireann dated 10th 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 serviced and not affected in terms of their physical condition to such an extent as to preclude the development of housing.

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

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

Development which is not unauthorised and is in use as a premises, in which a trade or profession is being carried on, that is liable to commercial rates, that it is

reasonable to consider is being used to provides services to residents of adjacent residential areas.

As noted from the appeal submission and the report prepared by DCC as part of their RZLT Assessment, there are multiple uses being conducted from the subject lands. For this section of the assessment, I will carry out an assessment for each of the land parcels as the appellants have set out within their appeal submission.

Parcels 1 and 5 are stated to be currently used as construction compounds by third parties in relation to a development which is under construction further east and outside of the subject lands. No record of any planning application or Section 5 planning exemption has been submitted by the applicants in relation to the current uses within these specific land parcels. I note that Dublin City Council stated in their RZLT reasons 'that there is currently no active permitted use on the lands'. Therefore, based on the information submitted by the appellants and from the Local Authority, it would appear that the current use(s) within parcels 1 and 5 do not have the benefit of planning permission and, therefore, would not comply with the exemptions as provided for within Section 653B (c) (i).

Parcel 3 is stated to be in use associated with the public house and hospitality venue. However, the appellants have failed to state whether uses within this specific land parcel have the benefit of a planning permission for such a use or whether it is subject to the payment of commercial rates or is in use for a trade or profession, that is liable to commercial rates, that it is reasonable to consider is being used to provides services to residents of adjacent residential areas. Therefore, based on the information submitted by the appellants, it is unclear if the use(s) within parcel 3 comply with the exemptions as provided for within Section 653B (c) (i).

In terms of parcel 2 which is stated to be in use as a licensed public house premises and hospitality venue since re-commencing trade in December 2005 where non-alcoholic hot beverages and food are sold both within the premises and from a hatch window onto the South Richmond Street frontage. From the planning history associated with the subject site (please refer to Section 3 of this report above) it is clear that the uses within the licensed premises and hospitality venue in terms of the

sale of hot beverages and food are both permitted and established and the applicants have paid commercial rates in relation to same. Therefore**,** based on the information submitted by the appellants, I consider that the uses within parcel 2 would comply with the exemptions as provided for within Section 653B (c) (i).

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

Consider the exclusions under Section 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.

Based on the information submitted by the appellants, they have not demonstrated that any of the exclusions set out within Section 653B (c) (iii) to (v) are applicable to the subject lands.

it is considered that these portions of the subject lands (parcels, 1,3 and 5) constitute lands satisfying the relevant criteria and should, therefore, be included 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 that the subject lands (namely Parcel ID DCC000064290 which includes parcels 1,2,3 and 5 as per the appeal submission) 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. Therefore, based on the information submitted it is reasonable to consider that land parcels 1,3 and 5 are either vacant and idle and/or are being used for purposes which do not have the benefit of planning permission and are not in use in which a trade or profession is being carried on, that is liable to commercial rates, or that it is reasonable to consider is being used to provides services to residents of adjacent residential areas.

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 part the subject lands (parcels 1,3 and 5) are in scope and, therefore, should be included within the RZLT Final Map for 2027.

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 wastewater or water capacity were not raised by the appellants and it is contended that there is access to water services in this instance as per the referral response received from Uisce Eireann dated the 10th day of August 2026. Based on the information submitted, the applicants have not submitted documentary or other technical information to support that these portions (Parcels 1,3 and 5) of the overall lands are not vacant or idle, are being used for unauthorised purposes and are not in use in which a trade or profession is being carried on, that is liable to commercial rates, that it is reasonable to consider is being used to provide services to residents of adjacent residential areas.

However, I am satisfied that others parts of the subject lands (namely parcel 2) is being used as a licensed premises and hospitality venue which is authorised and has been subject to the payment of commercial rates and meet the criteria for exclusion as provided under Section 653B (c) (i) of the Taxes Consolidation Act 2007, as amended.

Based on the information contained in the Uisce Eireann (UE) referral response to the Coimisiun dated the 10th day of August 2026, UE have confirmed that water and wastewater services are available in this area to serve the development of the lands.

I consider that based on this information, it is reasonable to consider that there is access to/or a connection can be facilitated to sewer and water connections on land that is the control of the local authority and/or the landowner. On this basis, the land, therefore, satisfies the criteria cited in section 653B(b) of the Taxes Consolidation Act 1997, as amended and the grounds of appeal should be partly dismissed.

Recommendation

Confirm

I consider that the lands identified at South Richmond Street, Dublin 2 (Parcels 1.3 and 5) meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended. The grounds of appeal have not raised other matters under Section 653B of the Taxes Consolidation Act 1997, as amended and there are no matters arising that warrant exclusion of the subject lands from the final map.

and **set aside**

I consider that the lands identified at South Richmond Street, Dublin 2 (Parcel 2) specifically the portion that is in use as a permitted, established and licensed premies and hospitality venue do not meet the qualifying criteria set out in Section 653B of the Taxes Consolidation Act 1997, as amended for the following reasons:

I am satisfied that parts of the site namely parcel no 2, being used as a licensed premises for the sale of beverages and food and as a hospitality venue and should be excluded from the RZLT map as these are authorised, established and active uses within parcel 2 of the lands and would satisfy the criteria as provided under Section 653 (c)(i) of the Taxes Consolidation Act 2007, as amended.

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 South Richmond Street, Dublin 2 (Parcels 1.3 and 5) that are either vacant or idle or being used for unauthorised commercial purposes 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. 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 residential zoning objective that applies to these lands.

The lands identified at South Richmond Street, Dublin 2 (Parcel 2) that is in use as an authorised and established licensed premises and hospitality venue on lands zoned Z10-mixed use which provides for residential uses are considered in scope of Section 653B(a) however, would comply with the exemptions from the RZLT as set out within Section 653 (c) (i) as the uses on site are related to the carrying out of a trade or profession, are subject to the payment of commercial rates, are authorised and would satisfy the criteria as provided under Section 653 (c)(i) of the Taxes Consolidation Act 2007, as amended.

Recommended Draft Commission Order

Taxes Consolidation Act 1997 as amended

Planning Authority: Dublin City Council

Local Authority Reference Number: RZLT000349

Land Parcel ID: DCC000064290.

Appeal by Gordon Property Ltd care of Brock McClure Planning and Development Consultants n 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: Richmond Street South, Dublin 2.

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 lands identified at Richmond Street South, Dublin 2 (Parcel ID-DCC000064290, land parcels 1,3 and 5) excluding the portion of the lands (Parcel 2) that is in use as an authorised, established and active public house and hospitality venue at 11-12 South Richmond Street 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 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 South Richmond Street, Dublin 2 (Parcels 1.3 and 5) that are either vacant or idle or being used for unauthorised commercial purposes 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. 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 residential zoning objective that applies to these lands.

The lands identified at South Richmond Street, Dublin 2 (Parcel 2) that is in use as an authorised and established licensed premises and hospitality venue on lands zoned Z10-mixed use which provides for residential uses are considered in scope of Section 653B(a) however, would comply with the exemptions from the RZLT as set out within Section 653 (c) (i) as the uses on site are related to the carrying out of a

trade or profession, are subject to the payment of commercial rates, are authorised and would satisfy the criteria as provided under Section 653 (c)(i) of the Taxes Consolidation Act 2007, as amended.

Declaration

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 me, directly or indirectly, following my professional assessment and recommendation set out in my report in an improper or inappropriate way.

Fergal Ó Bric

Planning Inspectorate

9th day of day of November
2026