Inspector's Report

ACP-324523-26

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 City Quay, Gloucester Street South and Moss Street, Dublin 2.
Local Authority	Dublin City Council.
Planning Authority Reg. Ref.	RZLT000348.
Parcel ID	DCC000064162
Appellant(s)	Ventaway Limited.
Inspector	Fergal Ó Bric.

1.0 Site Location and Description

The lands identified as (Parcel ID no. DCC000064162) are located on the southern side of City Quay opposite the River Liffey, with Gloucester Street South to the south and Moss Street to the west. The lands comprise a stated area of 0.125 hectares. The site is occupied by a three-storey building (the former City Arts Centre) that is currently vacant and a hardstanding area to the side (east) and rear (south) of the existing structure. The structure is vacant and the open hard surfaced area is being used as a commercial car park.

2.0 Zoning and Other Provisions

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

The lands are zoned Z5 'City Centre Mixed-Use' within the current Dublin City Development Plan. The zoning objective is 'to consolidate and facilitate the development of the central area, and to identify, reinforce and strengthen and protect its civic design character and dignity'. The zoning provides for a mix of uses including residential development.

3.0 RZLT History

Ref. no. 000259/ACP 323272-In November 2025, The Coimisiún 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. 000211/ACP 320440-In November 2024, The Coimisiún 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. 000179/ACP 317778-In November 2023, The Coimisiún 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.

3.1 Planning History

Pl. ref. no 4674/22-DCC refused planning permission for the demolition of existing buildings and structure on site and construction of a building up to twenty four storeys in height over a double basement. Uses to include office space, arts centre and café, auditorium and ancillary uses bounded by City Quay to the north, Moss St to the west and Gloucester Street South to the south in Dublin 2. In July 2026, this decision was upheld by the Coimisiún under ref no. 324028-26 as the development was considered to be contrary to policies and objectives within the Development Plan in relation to height, scale and adverse impact upon adjacent protected strictures at City Quay.

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, as evidenced by their city centre location,
- Are vacant/idle. The three-storey corner building is considered vacant and the lands to the rear have been cleared, 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,

- Meet the other qualifying 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 Z5 land use zoning objective which provides for a mixture of uses.
- They have proposals in relation to a commercial development for the re-development of the subject lands which are presently being considered by the Coimisiún.
- The appellants state that the lands are not vacant or idle Section 653B (c) (ii) of the Taxes Consolidation Act 1997and are being used as a commercial car park for the last twenty years.
- The appellants reference the exemptions provided for under Section 653B (c) (i) of the Taxes Consolidation Act 1997, as amended 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. The subject lands should be exempt from the RZLT on the basis of these provisions.
- The appellants reference planning permission 3255/01 which permitted a mixed use four storey residential and office and retail uses and 18 no. basement car parking spaces.
- That it is reasonable to consider the lands are being used to provide services to residents of adjacent residential areas.

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 2022.

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 restricted to considering whether the lands meet the qualifying criteria set out in section 653B only".

Zoning:

The subject lands are zoned Z5-City Centre 'to consolidate and facilitate the development of the central area, and to identify, reinforce and strengthen and protect its civic design character and dignity' within the current Dublin City Development

[1] Now An Coimisiún Pleanála

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

The definition of "'vacant or idle land' means land which, having regard only to development (within the meaning of the Act 2000) which is not unauthorised development (within the meaning of the Act of 2000), is not required for, or integral to, the operation of a trade or profession being carried out on, or adjacent to, the land". In this case the existing structure on site is vacant and falls under the definition of 'vacant or idle'. The remainder of the site has a commercial car park.

The appellants state that the lands are not vacant or idle in that the subject lands have been in use as a car park for in excess of twenty years and that this use is well established. I would concur with the appellants that part of the lands (the area in use as a surface car park) is not vacant or idle and has been used as a surface car park for a period of twenty years (as stated within the appeal submission). Therefore, this portion of 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.

Roads access is available to the west of the site onto the adjoining street network of Moss Street to the west and Gloucester Street South to the south of the subject lands, within the 30 km/h speed control zone.

Detail:

Roads-Yes-Access to Moss Street and Gloucester Street South

Footpaths-Yes-along Moss Street and Gloucester Street South

Public Lighting-Yes- along Moss Street and Gloucester 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 a mixture of uses including 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.

I note that the appellants acknowledge that the site is and has been used as a car park for a period of twenty years. However, the appellants have failed to state or

provide any evidence whether this specific use within the subject lands has the benefit of a planning permission for such a use. The appellants reference planning permission 3255/01 which permitted a mixed use four storey building comprising a mix of residential, office and retail uses and 18 no. basement car parking spaces. However, this permission has was never implemented and has long expired. The car parking spaces in that permission were basement spaces. Therefore, based on the information submitted, I am not satisfied that the current car parking uses on site have the benefit of planning permission.

Therefore, based on the information submitted by the appellants, there is no evidence that the existing use is authorised and I am not satisfied that the subject lands would comply with the exemptions as provided for within Section 653B (c) (i)of the taxes Consolidation Act 1997, as amended.

Based on the information submitted, there is no evidence that the appellants have paid commercial rates in relation ton the commercial car park use on site.

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 the subject lands 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 DCC000064162) 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.

The provision of infrastructure to the subject lands is considered to be in the control of Dublin City Council or Uisce Eireann and the local authority determined that that the subject lands are in scope and, therefore, should be included within the RZLT Final Map for 2027.

Issues relating to wastewater or water capacity were not raised by the appellants and I am satisfied that there is access to water and wastewater 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 the contention that the subject lands are being used for authorised purposes and have the benefit of planning permission for use as a commercial car park and/or are 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.

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 subject lands identified as being to the south of City Quay, east of Moss Street, and north of Gloucester Street South, Dublin 2 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.

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 being to the south of City Quay, east of Moss Street and north of Gloucester Street South, Dublin 2 are being used for purposes which do not have the benefit of planning permission on lands zoned Z5-mixed use which provides for a mix of uses including residential uses and are considered in scope of Section 653B(a)(ii). The lands are located within an established urban area with documentary evidence from UE that services are available and that there is sufficient water and 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 subject lands would not comply with the exemptions from the RZLT as set out within Section 653 (c) (i) as the uses on site do not have the benefit of a planning permission nor are they being used for the carrying out of a trade or profession and

therefore, it is not reasonable to consider that they 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: RZLT000348

Land Parcel ID: DCC000064162.

Appeal by Ventaway Ltd care of JSA Planning 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: City Quay, Moss Street and Gloucester 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 City Quay, Moss Street and Gloucester Street South, Dublin 2 (Parcel ID-DCC000064162) 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 as being to the south of City Quay, east of Moss Street, and north of Gloucester Street South, Dublin 2 are being used for purposes which do not have the benefit of planning permission on lands zoned Z5-mixed use which

provides for a mix of uses including residential uses and 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 subject lands would not comply with the exemptions from the RZLT as set out within Section 653 (c) (i) as the uses on site do not have the benefit of a planning permission nor are they being used for the carrying out of a trade or profession, and therefore, it is not reasonable to consider that they 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