Comhairle Cathrach Bhaile Átha Cliath
Dublin City Council

Public Notice

CÁIN AR THALAMH CHRIOSAITHE CHÓNAITHE

Foilsiú na Dréacht-léarscáile Bliantúla i dtaca leis an gCáin ar Thalamh Chriosaithe Chónaithe don bhliain 2026 agus deis chun iarrataí ar athchriosú a dhéanamh ar an Léarscáil Deiridh don bhliain 2025 mar a bhaineann le Ceantar Chomhairle Cathrach Bhaile Átha Cliath

Foilsítear an dréacht-léarscáil bhliantúil, a ullmhaíodh i gcomhréir le hAlt 653C, arna modhnú le hAlt 653M den Acht Comhdhlúite Cánacha, 1997, ar shuíomh Ghréasán Chomhairle Cathrach Bhaile Átha Cliath agus tá sé ar fáil lena iniúchadh in oifigí Chomhairle Cathrach Bhaile Átha Cliath.

An Dréacht-Léarscáil Bhliantúil don Bhliain 2026
Ullmhaíodh an Dréacht-Léarscáil Bhliantúil don bhliain 2026 chun críocha aithint talún lena ndéantar na critéir ábhartha a shásamh agus tá sí le bheith faoi réir na cánach ar thalamh chriosaithe chónaithe.

Ní bheidh réadmhaoine cónaithe, in ainneoin go bhféadfaí iad a áireamh ar an dréacht-léarscáil bhliantúil, inmhuirearaithe don cháin ar thalamh chriosaithe chónaithe.

Is tagairt í talamh lena ndéantar na critéir ábhartha a chomhlíonadh do thalamh—

(a) atá san áireamh i bplean forbartha, de réir alt 10(2)(a) d'Acht, 2000, nó plean ceantair áitiúil, de réir alt 19(2)(a) d'Acht, 2000, atá criosaithe—
  (i) chun críocha úsáide cónaithe amháin nó go príomha, nó
  (ii) do mheascán úsáidí, lena n-áirítear úsáid chónaithe,

(b) ina bhfuil sé réasúnach a mheas go bhféadfadh rochtain a bheith ag an talamh, nó go bhfuil baint aige, le bonneagar agus áiseanna poiblí, lena n-áirítear bóithre agus cosáin, soilsiú poiblí, draenáil shéarach bréan, draenáil uisce dromchla agus soláthar uisce, is gá chun áiteanna cónaithe a fhorbairt agus a bhfuil acmhainn seirbhíse dóthanach ar fáil d'fhorbairt den sórt sin, agus

(c) go bhfuil sé réasúnach a bhreithniú nach ndéantar difear dó, i dtéarmaí a bhail fhisiciúil, mar gheall ar nithe ar leor iad chun soláthar áitreabh a chosc, lena n-áirítear éilliú nó taisí seandálaíochta nó stairiúla aitheanta a bheith ann,

  ach nach talamh é—
  (i) lena ndéantar tagairt dó i mír (a)(i) agus, ag féachaint d'fhorbairt amháin (de réir bhrí Acht, 2000) nach forbairt nár údaraíodh í (de réir bhrí Acht, 2000), atá in úsáid mar áitribh, ina bhfuil trádáil nó gairm á seoladh, atá faoi dhliteanas rátaí tráchtála, a bhfuil sé réasúnach a mheas go bhfuiltear á úsáid chun seirbhísí a sholáthar do chónaitheoirí ceantair chónaithe cóngaracha,
  (ii) lena ndéantar tagairt dó i mír (a)(ii), mura bhfuil sé réasúnach a mheas go bhfuil an talamh neamhshealbhaithe nó díomhaoin,
  (iia) nach mbeadh a fhorbairt i gcomhréir le
    (I) i gcás ina bhfuil an talamh criosaithe i bplean forbartha, an bonn céimnithe a ndéanfar forbairt ar thalamh faoin bplean i gcomhréir leis, mar a shonraítear sa phríomhstraitéis atá sa phlean sin de réir alt 10(2A)(d) d'Acht 2000, nó
    (II) i gcás ina bhfuil an talamh criosaithe i bplean ceantair áitiúil, an cuspóir, i gcomhréir le cuspóirí agus le príomhstraitéis an phlean forbartha don cheantar a n-ullmhaítear an plean ceantair áitiúil ina leith, chun talamh a fhorbairt ar bhonn céimnithe, atá san áireamh sa phlean ceantair áitiúil de réir alt 19(2) d'Acht 2000,

  ar an dáta ar a bhfuil comhlíonadh na gcritéar san alt seo á measúnú,
  (iii) aoina bhfuil sé réasúnach a mheas go bhfuil sé ag teastáil le haghaidh áitithe, nó go bhfuil sé ina chuid dhílis d'áitiú ag—
    (I) bonneagar agus saoráidí sóisialta, pobail nó rialtais, lena n-áirítear bonneagar agus saoráidí a úsáidtear chun críocha riaracháin phoiblí nó chun oideachas nó cúram sláinte a sholáthar,
    (II) saoráidí agus bonneagar iompair,
    (III) bonneagar agus saoráidí fuinnimh,
    (IV) bonneagar agus saoráidí teileachumarsáide,
    (V) bonneagar agus saoráidí uisce agus fuíolluisce,
    (VI) bainistíocht dramhaíola agus bonneagar diúscartha, nó
    (VII) bonneagar fóillíochta, lena n-áirítear saoráidí spóirt agus clóis súgartha,
  (iv) atá faoi réir ainmniú reachtúil a d'fhéadfadh bac a chur ar fhorbairt, nó
  (v) ar a bhfuil tobhach na suíomhanna tréigthe iníoctha de réir an Achta um Láithreáin Thréigthe 1990.

Iniúchadh Poiblí

Tá an Dréacht-Léarscáil Bhliantúil don bhliain 2026 ar fáil le hiniúchadh poiblí ón 1 Feabhra 2025 go dtí an 1 Aibreán 2025 ag na suíomhanna seo a leanas:

Ar líne ag www.dublincity.ie/RZLTMap

Agus ag:

Oifigí na Cathrach, Cuntar Poiblí Pleanála, Cé an Adhmaid, Baile Átha Cliath 8
Luan go hAoine idir na huaireanta 09:00–16:30.

Oifigí Ceantair, mar a liostaítear thíos agus le linn a ngnáthuaireanta oscailte oifige:

- **Oifig an Lárcheantair, 51-53 Sráid Sheáin Mhic Dhiarmada Íochtarach, Baile Átha Cliath 1.**
  Luan go Déardaoin idir na huaireanta 09:30–16:00 agus ar an Aoine idir na huaireanta 09:30–15:30.
- **Oifig Cheantar na Cabraí, 97 Bóthar na Cabraí, Baile Átha Cliath 7.**
  Luan go hAoine idir na huaireanta 09:30–15:30.
- **Oifig Cheantar an Lárthuaiscirt, Bóthar Bhun Raite, An Chúlóg, Baile Átha Cliath 17.**
  Luan go hAoine idir na huaireanta 09:30–13:00.
- **Ionad Cathartha Bhaile Munna, An tSráid Mhór, Baile Munna, Baile Átha Claith 9.**
  Luan go hAoine idir na huaireanta 09:30–13:00 agus san iarnóin trí choinne amháin.
- **Ionad Cathartha Fhionnghlaise, Bóthar Uí Mhaoilíosa, Fionnghlas 11.**
  Luan go hAoine idir na huaireanta 09:30–13:00 agus san iarnóin ach le coinne amháin.
- **Ionad Cathartha Bhaile Formaid, Bóthar Bhaile Formaid, Baile Átha Claith 10.**
  Luan go hAoine idir na huaireanta 09:30–13:00 agus san iarnóin ach le coinne amháin.
- **Oifig Cheantar Chromghlinne, 13 Bóthar San Aignéas, Sráidbhaile Chromghlinne, Baile Átha Cliath 12.**
  Luan go Déardaoin idir na huaireanta 09:30–13:00 agus idir na huaireanta 14:00–16:00 san iarnóin.
- **Teach Eblana, Lána Mhuire Mhaith, Baile Átha Cliath 8.**
  Luan go hAoine idir na huaireanta 09:30–16:00.

(Seachas laethanta saoire bainc ar an 3 Feabhra, an 17 Márta, Dé hAoine 18 agus 21 Aibreán agus an 5 Bealtaine)

Aighneachtaí
Ní mór aighneachtaí ar an Dréacht-Léarscáil Bhliaintúil a dhéanamh i scríbhinn agus a sheoladh chuig Comhairle Cathrach Bhaile Átha Cliath **faoin 1 Aibreán 2025**, maidir le—

(I) láithreáin shonracha a áireamh sa léarscáil deiridh nó a eisiamh ón léarscáil deiridh, nó
(II) an dáta a shásaigh láithreán na critéir iomchuí den chéad uair.

Ba cheart go n-áireofaí in aighneachtaí ainm agus seoladh, cúiseanna le tailte a áireamh nó a eisiamh, mar aon le léarscáil ar scála 1:1,000 nuair atá aighneacht á déanamh ag úinéir talaimh, lena sainaithnítear go soiléir an ceantar de thalamh is ábhar don aighneacht.

Aon aighneachtaí i scríbhinn den sórt sin a gheofar faoin 1 Aibreán 2025 seachas na codanna sin d'aighneacht a d'fhéadfadh a bheith ina sonraí pearsanta, foilseofar iad ar an suíomh gréasáin arna chothabháil ag Comhairle Cathrach Bhaile Átha Cliath faoin 11 Aibreán 2025 ar a dhéanaí.

Tá na cuimsithe molta agus na heisiaimh mholta ar an dréacht-léarscáil bhliantúil faoi réir aighneachtaí a fhaightear. Ba cheart d aon úinéirí talún a thacaíonn le heisiamh a gcuid talún aighneacht a dhéanamh mar thaca leis an eisiamh sin.

Féadfar aighneachtaí ar an Dréacht-Léarscáil Bhliantúil don bhliain 2026 a dhéanamh de réir an spriocdháta thuas chun aighneachtaí a dhéanamh trí na roghanna seo a leanas

- Is féidir iarratas i scríbhinn a dhéanamh go leictreonach ag:
  https://engage.dublincity.ie/en-IE/projects/residential-zoned-land-tax-submission-form-annual-draft-map-for-2026

Nó

- I scríbhinn go 'RZLT Map', an tAonad Bainistíocht Talún Gníomhach, An Roinn Pleanála & Forbartha Maoine, Bloc 4, Urlár 2, Oifigí na Cathrach, Cé an Adhmaid, Baile Átha Cliath 8, D08 RF3F .

Iarrataí ar Athchriosú – Léarscáil Deiridh don bhliain 2025

I gcás ina sainaithnítear talamh ar an léarscáil deiridh don bhliain 2025, arna foilsiú ar an 31 Eanáir 2025, mar thalamh faoi réir na cánach ar thalamh chriosaithe chónaithe, féadfaidh duine, i leith talamh thuasluaite ar leis an duine sin é, aighneacht a dhéanamh chuig Comhairle Cathrach Bhaile Átha Cliath, ón **1 Feabhra 2025 go dtí an 1 Aibreán 2025**, ina n-iarrann sé/sí go n-athrófar criosú na talún sin. Ba cheart go n-áireofaí le haon aighneacht den sórt sin fianaise ar úinéireacht, cúiseanna mionsonraithe le haon iarraidh ar athchriosú, lena bhféadfaí leanúint de ghníomhaíocht eacnamaíoch leanúnach a áireamh, chomh maith le léarscáil ar scála 1:1,000 ar a sainaithnítear an píosa talún ábhartha go soiléir.

Aon iarrataí ar athchriosú i scríbhinn den sórt sin a gheofar faoin 1 Aibreán 2025 seachas na codanna sin d'aighneacht a d'fhéadfadh a bheith ina sonraí pearsanta, foilseofar iad ar an suíomh gréasáin arna chothabháil ag Comhairle Cathrach Bhaile Átha Cliath laistigh den tréimhse reachtúil ábhartha. Eiseofar litir admhála um iarraidh ar athchriosú ina mbeidh mionsonraí faoi stair phleanála na talún le déanaí ó Chomhairle Cathrach Bhaile Átha Cliath chuig an úinéir talún faoin 30 Aibreán. Is féidir an litir admhála a úsáid chun tacú le héileamh ar dhíolúine ón gcáin a eascraíonn i leith na talún atá ina hábhar don iarraidh don bhliain 2025. Ní mór an t-éileamh sin a dhéanamh i dtuairisceán bliantúil na cánach ar thalamh chriosaithe chónaithe don bhliain 2025, nach mór a dhéanamh chuig na Coimisinéirí Ioncaim ar an 23 Bealtaine 2025 nó roimhe sin. Féach le do thoil ar www.revenue.ie le haghaidh mionsonraí

Déanfaidh Comhairle Cathrach Bhaile Átha Cliath gach iarraidh ar athchriosú a mheas ag féachaint do phleanáil chuí agus d'fhorbairt inbhuanaithe an cheantair.

Féadfar aighneachtaí iarratais athchriosaithe ar an Léarscáil Deiridh don bhliain 2025 a dhéanamh de réir an spriocdháta aighneachta thuas trí na roghanna seo a leanas:

- Is féidir iarratas i scríbhinn a dhéanamh go leictreonach ag:
  https://engage.dublincity.ie/en-IE/projects/residential-zoned-land-tax-rezoning-request-submission-form-on-the-final-map-for-2025

Nó

- I scríbhinn go 'RZLT Map', an tAonad Bainistíocht Talún Gníomhach, An Roinn Pleanála & Forbartha Maoine, Bloc 4, Urlár 2, Oifigí na Cathrach, Cé an Adhmaid, Baile Átha Cliath 8, D08 RF3F.

Déan d'aighneacht trí mheán amháin, le do thoil, i.e. cóip chrua nó trí thairseach an tsuíomh Ghréasáin.

Máire Igoe,
Bainisteoir Feidhmiúcháin

RESIDENTIAL ZONED LAND TAX

Notice of Publication of Residential Zoned Land Tax Annual Draft Map for 2026 and the opportunity to make rezoning requests on Final Map for 2025 as it pertains to the Dublin City Council Area

Notice is hereby given that an annual draft map, prepared under Section 653C, as modified by Section 653M of the Taxes Consolidation Act 1997, has been published on the Dublin City Council website and is available for inspection at the offices of Dublin City Council.

The Annual Draft Map for 2026

The annual draft map for 2026 has been prepared for the purposes of identifying land that satisfies the relevant criteria and is to be subject to the residential zoned land tax.

Residential properties, notwithstanding that they may be included on the annual draft map, shall not be chargeable to the residential zoned land tax.

Land which satisfies the relevant criteria is a reference to land that—

(a) is included in a development plan, in accordance with section 10(2) (a) of the Act of 2000, or local area plan, in accordance with section 19(2)(a) of the Act of 2000, zoned—
  (i) solely or primarily for residential use, or
  (ii) for a mixture of uses, including residential use,

(b) 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 available for such development, and

(c) it is reasonable to consider is not affected, in terms of its physical condition, by matters to a sufficient extent to preclude the provision of dwellings, including contamination or the presence of known archaeological or historic remains,

  but which is not land—
  (i) that is referred to in paragraph (a)(i) and, 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 in use as 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,
  (ii) that is referred to in paragraph (a)(ii), unless it is reasonable to consider that the land is vacant or idle,
  (iia) the development of which would not conform with—
    (I) in a case in which the land is zoned in a development plan, the phased basis in accordance with which development of land is to take place under the plan, as detailed in the core strategy included in that plan in accordance with section 10(2A)(d) of the Act of 2000, or
    (II) in a case in which the land is zoned in a local area plan, the objective, consistent with the objectives and core strategy of the development plan for the area in respect of which the local area plan is prepared, of development of land on a phased basis, included in the local area plan in accordance with section 19(2) of the Act of 2000,

  on the date on which satisfaction of the criteria in this section is being assessed,
  (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,
  (iv) that is subject to a statutory designation that may preclude development, or
  (v) on which the derelict sites levy is payable in accordance with the Derelict Sites Act 1990.

Public Inspection

The Annual Draft Map for 2026 is available for public inspection from 1st February 2025 up to and including 1st April 2025 at the following locations:

online www.dublincity.ie/RZLTMap

and at:

Civic Offices, Planning Public Counter, Wood Quay, Dublin 8
Monday to Friday between the hours of 9.00 am and 4.30 pm.

Area Offices, as listed below and during their normal office opening hours:

- **Central Area Office, 51-53 Lower Sean McDermott Street, Dublin 1.**
  Monday to Thursday between the hours of 9.30 am and 4.00 pm and on Fridays between the hours of 9.30 am – 3.30 pm.
- **Cabra Area Office, 97 New Cabra Road, Dublin 7.**
  Monday to Friday between the hours of 9.30 am and 3.30 pm.
- **North Central Civic Centre, Bunratty Road, Coolock, Dublin 17.**
  Monday to Friday between the hours of 9.30 am and 1.00 pm.
- **Ballymun Civic Centre, Main Street, Ballymun, Dublin 9.**
  Monday to Friday between the hours of 9.30 am and 1.00 pm and in the afternoon by appointment only.
- **Finglas Civic Centre, Mellowes Road, FInglas, Dublin 11.**
  Monday to Friday between the hours of 9.30 am and 1.00 pm and in the afternoon by appointment only.
- **Ballyfermot Civic Centre, Ballyfermot Road, Dublin 10.**
  Monday to Friday between the hours of 9.30 am and 1.00 pm and in the afternoon by appointment only.
- **Crumlin Area Office, 13 St Agnes Road, Crumlin Village, Dublin 12.**
  Monday to Friday between the hours of 9.30 am and 1.00 pm and in the afternoon between the hours of 2.00 pm and 4.00 pm.
- **Eblana House, Marrowbone Lane, Dublin 8.**
  Monday to Friday between the hours of 9.30 am and 4.00 pm.

(Excluding bank holidays on 3rd February, 17th March, Friday 18th, 21st April and 5th May)

Submissions
Submissions on the annual draft map may be made in writing to Dublin City Council **up to and including 1st April 2025**, regarding—

(I) either the inclusion in or exclusion from the final map of specific sites, or
(II) the date on which a site first satisfied the relevant criteria.

Submissions should include a name and address, reasons for inclusion or exclusion of lands, along with a map of scale 1:1,000 where the submission is made by a landowner, clearly identifying the area of land subject of the submission.

Any such written submissions received up to and including 1st April 2025, other than such elements of a submission which may constitute personal data, shall be published on the website maintained by Dublin City Council not later than 11th April 2025.

The proposed inclusions and proposed exclusions on the annual draft map are subject to submissions received. Any landowners who supports the exclusion of their land should make a submission in support of such exclusion.

Submissions on the Annual Draft Map for 2026 may be made in accordance with the above submission deadline through the following options:

- A written submission can be made electronically through the webpage at
  https://engage.dublincity.ie/en-IE/projects/residential-zoned-land-tax-submission-form-annual-draft-map-for-2026

Or

- In writing to the "RZLT Map", Active Land Management Unit, Planning and Property Development Department, Block 4, Floor 2, Civic Offices, Wood Quay, Dublin 8, D08 RF3F.

Rezoning Requests – Final Map for 2025

Where land is identified on the final map for 2025, published on 31st January 2025, as being subject to the residential zoned land tax, a person may in respect of aforementioned land that such a person owns, make a submission to Dublin City Council **up to and including 1st April 2025** requesting a variation of the zoning of that land. Any such submission should include evidence of ownership, detailed reasons for any rezoning request, which may include continuation of an ongoing economic activity, along with a map to a scale of 1:1,000 clearly identifying the relevant plot of land.

Any such written rezoning requests received up to and including 1st April 2025 other than such elements of a submission which may constitute personal data, shall be published on the website maintained by Dublin City Council within the relevant statutory period. A rezoning request acknowledgement letter containing details of the recent planning history of the land will be issued by 30th April 2025 from Dublin City Council to the landowner. This acknowledgement letter can be used to support a claim to an exemption from the tax arising in respect of the land which is the subject of the request for 2025. This claim must be made in the 2025 annual residential zoned land tax return, which must be made to the Revenue Commissioners on or before 23rd May 2025. Please see www.revenue.ie for details.

All rezoning requests made will be considered by Dublin City Council having regard to the proper planning and sustainable development of the area.

Rezoning request submissions on the Final Map for 2025 may be made in accordance with the above submission deadline through the following options:

- A written submission can be made electronically through the webpage at
  https://engage.dublincity.ie/en-IE/projects/residential-zoned-land-tax-rezoning-request-submission-form-on-the-final-map-for-2025

Or

- In writing to the "RZLT Map", Active Land Management Unit, Planning and Property Development Department, Block 4, Floor 2, Civic Offices, Wood Quay, Dublin 8, D08 RF3F.

Please make your submission by one medium only i.e. hard copy or via the website portal.

Máire Igoe,
Executive Manager.

dublincity.ie