

[REDACTED]

RZLT Annual Draft Map
Active Land Management Unit,
Planning and Property Development Department,
Block 4, Floor 2,
Civic Offices,
Wood Quay,
Dublin 8,
D08 RF 3F
BY COURIER

Date
Our Ref
Your Ref

26 March 2025

Submission on Residential Zoned Land Tax (RZLT)

Site Owner: [REDACTED]

Site Location: 526 North Circular Road

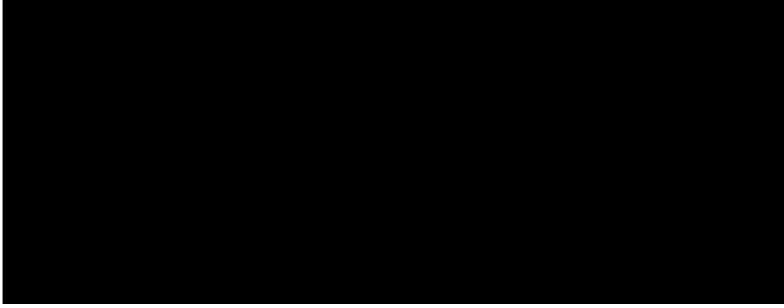
Dear Sir/Madam

We act on behalf of [REDACTED] having its registered office [REDACTED] the registered owner of the Property. We are instructed by our client to lodge a submission against the inclusion of the Property on the draft Residential Zoned Land Tax Map for 2026.

In this regard, we **enclose** the following documentation:-

1. Submission form duly completed and signed by an [REDACTED] including appendices as follows:
2. Site location map prepared by SSA Architects, scale 1:1000 identifying the Property.
3. Appendices in support of our client's submission.

Please acknowledge safe receipt of the within submission to the email address below and should you have any queries, please do not hesitate to contact [REDACTED] of this office.



RESIDENTIAL ZONED LAND TAX SUBMISSION FORM**PROPERTY: 526 NORTH CIRCULAR ROAD ("THE PROPERTY")**



Residential Zoned Land Tax Submission Form - Annual Draft Map for 2026

Overview

Before completing this submission form please read 'Introduction to Residential Zoned Land Tax (RZLT)' available to view in hardcopy version at the Dublin City Council Civic Offices, Wood Quay and Area Offices or online here www.dublincity.ie/RZLTMap.

Submissions on the annual draft map may be made in writing to Dublin City Council **from 1st February 2025 to 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:

- Clearly identify the land you are making the submission on,
- Outline what change to the map you are seeking and,
- Provide a justification for the change sought, stating the criteria set out in Section 653B of the Taxes Consolidation Act 1997 (see below) on which you rely in your submission for the exclusion of lands etc.

Please note that a separate submission is required for each site.

You should ensure that no vexatious, defamatory or confidential information, including confidential information relating to a third party (in respect of which the third party has not, expressly, or impliedly in the circumstances, consented to its disclosure) is included in your submission. Dublin City Council reserves the right to redact any submission or part thereof that does not comply with this requirement.

Please note that although residential properties are included on the map, they are not subject to the Residential Land Zone Tax (RZLT) if they are subject to Local Property Tax.

It is not necessary to make a submission to remove this type of residential property from the map.

8 Are you making the submission as:
(Required)

Please tick only one item.

- ☒ A Landowner
A Third Party (you do not own the lands you are making the submission on)

9 Are you seeking the exclusion of land from the map on the basis that the land does not meet the criteria set out within the relevant legislation?

Or

Are you challenging the date on which the land (the subject of the submission) first met the relevant criteria?

Please tick only one item.
(Required)

- ☒ Yes, seeking the exclusion of land from the map
Yes, challenging the date
Not applicable

(By ticking 'Not Applicable' you are indicating that you are not seeking the exclusion of land from the map and you are not challenging the date on which the land first met the relevant criteria)

10 Are you identifying additional land which should be added to the map which appears to meet the criteria and which would then fall into scope for the tax (to be placed on the map)?
(Required)

Please tick only one item

- ☐ Yes
☒ No

Landowner – Your Submission

12 Submission
You must:

- Provide a map to a scale of 1:1,000 clearly identifying the relevant plot of land, including the boundary of the land.
- Outline what change to the RZLT Map you are seeking and,
- Provide a justification / evidence for the change sought. The submission must state the criteria set out in Section 653B of the Taxes Consolidation Act 1997 (see below) on which you rely in your submission for the exclusion of lands etc.

Any request for a rezoning of land (lands identified as being in scope for the tax) must be made on the Final Map for 2025 and the separate submission form available here:
www.dublincity.ie/FinalMap.

Please note Dublin City Council may request additional information after the receipt of your submission.

Please make your submission in this Text Box

We submit that the property known as 526 North Circular Road, Dublin 1 as identified on the 1:1000 map attached at **Appendix 1** ("the Property") should be excluded from the Residential Zoned Land Tax Map for 2026 for the following reasons:-

1. The exemption in Section 653B(c)(i) applies - The Property is land which although zoned solely or primarily for residential use is in [REDACTED]
[REDACTED] adjacent
[REDACTED] Please find attached at **Appendix 2** most recent commercial rates invoice for the Property.

The Property was a [REDACTED]
[REDACTED] Please find attached at **Appendix 3** a photograph of the external façade of the Property.

2. The exemption in Section 653(c)(iii)(VII) applies on the basis that on the date on which satisfaction of the criteria is being assessed, it is reasonable to consider that the Property is required for, or is integral to, [REDACTED]
[REDACTED]

For the above reasons, the Property should be excluded from the RZLT Map for 2026.

Please attach a copy of any documents you wish to include to this printout. (Required)

Third Party - Your Submission

13 Submission

For a Third Party you must:

- Outline what change to the RZLT Map you are seeking and,
- Provide a justification / evidence for the change sought. The submission must state the criteria set out in Section 653B of the Taxes Consolidation Act 1997 (see below) on which you rely in your submission for the exclusion of lands etc.

Third parties are not required to submit an OS map with a submission.

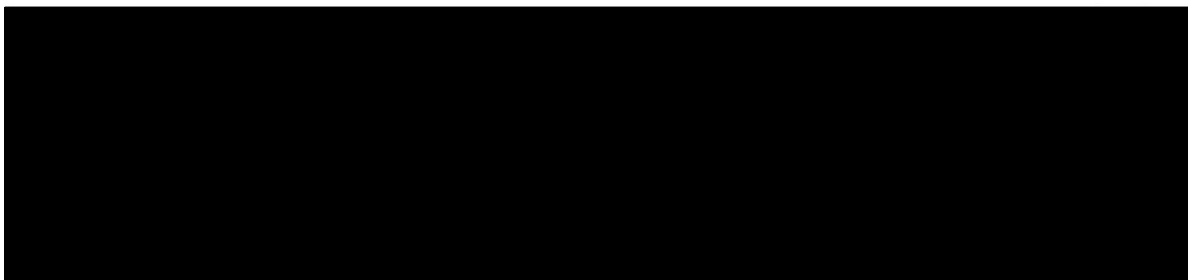
However, where Dublin City Council cannot identify land it will not be possible to take the submission into account. You are therefore requested to provide sufficient detail to enable the identification of the lands. This could include a written description, eircode, photos, and a map with the lands clearly outlined.

Please note Dublin City Council may request additional information after the receipt of your submission.

Please make your submission in the text box below (Required)

Please attach a copy of any documents you wish to include to this printout (Required)

Declaration (Required)

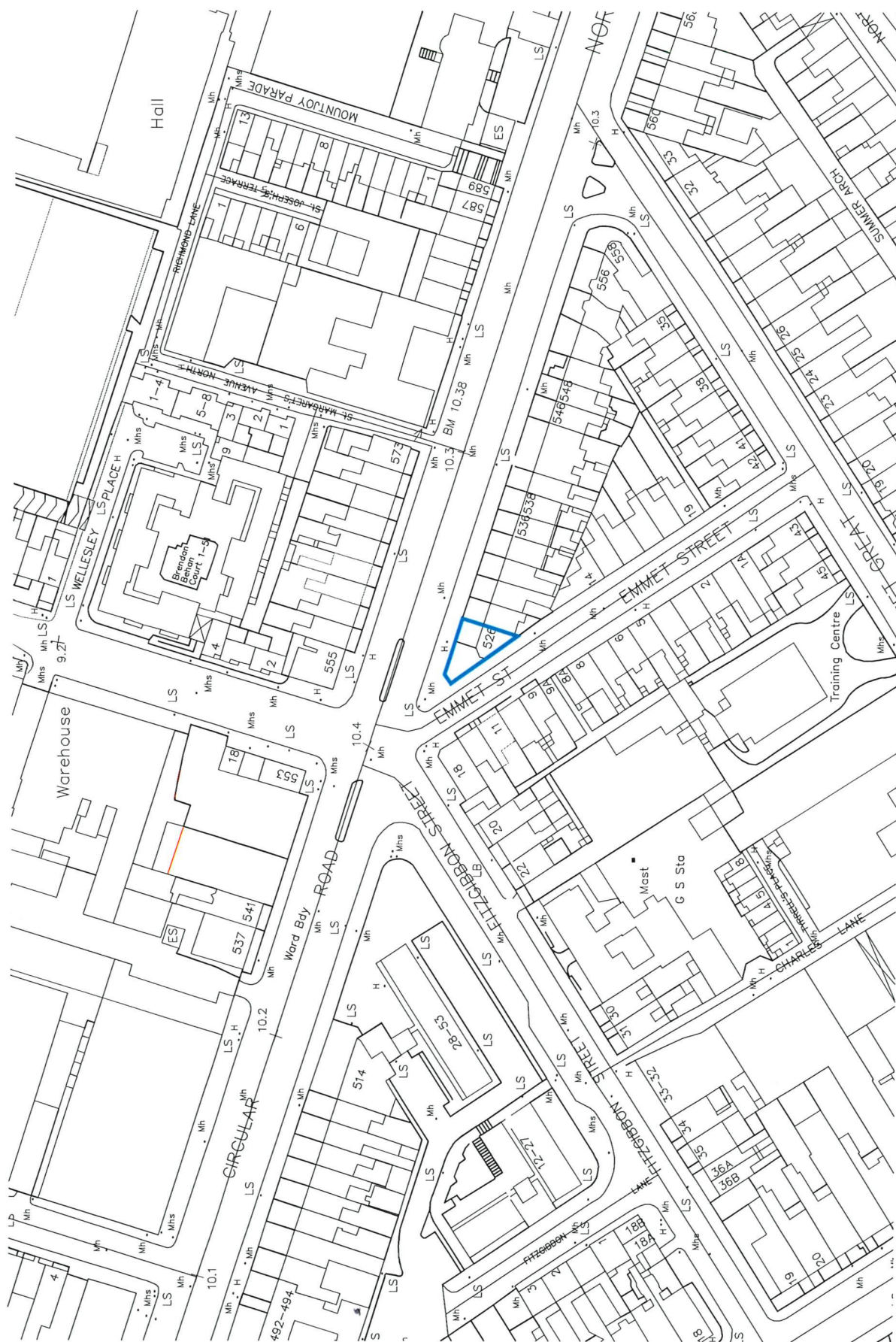


Please send completed form and attachments to the following address:

RZLT Annual Draft Map
Active Land Management Unit,
Planning and Property Development Department,
Block 4, Floor 2,
Civic Offices,
Wood Quay,
Dublin 8,
D08 RF 3F.

APPENDIX 1
MAP TO SCALE 1:1000 CLEARLY IDENTIFYING THE PROPERTY

AREA OWNED
BY APPLICANT



NOTES
FIGURED DIMENSIONS ONLY ARE TO BE TAKEN FROM THIS DRAWING. DO NOT SCALE
ALL DIMENSIONS ARE TO BE CHECKED ON SITE BEFORE ANY WORK IS PUT IN HAND.
ALL DIMENSIONS ARE IN MILLIMETERS UNLESS OTHERWISE STATED.

R	Record
C	Construction
T	Tender
PL	Planning
A	Approval
PR	Preliminary
Stage	Description

[illegible]

APPENDIX 2
COMMERCIAL RATES INVOICE

Criteria for inclusion in map:

Section 653B of the Taxes Consolidation Act 1997 states:-

In this Part, a reference to 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 provides 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.

Privacy Statement

Publication of submissions online:

Persons should be advised that the Council is required to publish, no later than 11th April 2025, on its website, the submissions received (other than such elements of a submission which may constitute personal data).

These publication dates are subject to the Council not being of the opinion that the submission is vexatious, libelous, containing confidential information relating to a third party, or if the Council sought legal advice on the above matters.

Who we are and why do we require your information?

Dublin City Council seeks to promote the economic, social and cultural development of Dublin city and in doing so contribute significantly to improving the quality of life of the people of the city of Dublin.

The delivery of high quality services, tailored to meet the needs of all our customers, remains one of Dublin City Council's core objectives and is included in our Corporate Plan. This quality service includes not only the level and quality of service given to our customers, but also the quality of our decision-making processes, the efficiency and effectiveness of our corporate operations, standard of our facilities and our ability to adapt in an ever-changing environment.

In order to provide the most effective and targeted range of services to meet the needs of the citizens, communities and businesses of Dublin city we are required to collect, process and use certain types of information about people and organisations. Depending on the service being sought or provided the information sought may include 'personal data' as defined by the Data Protection Acts and by the EU General Data Protection Regulation 2016 (GDPR). The personal data may relate to past and future service users; past, current and prospective employees; suppliers and members of the public who may engage in communications with Dublin City Council. In addition, Dublin City Council may need from time to time, to collect, process and use certain types of personal data to comply with regulatory or legislative requirements or as otherwise reasonably required for the performance of our functions.

Why do we have a privacy statement?

Dublin City Council has created this privacy statement in order to demonstrate our firm commitment to privacy and to assure you that in all your dealings with Dublin City Council we will endeavour to ensure the security of the data you provide to us.

Dublin City Council creates, collects and processes a significant amount of personal data in various multiple formats on a daily basis. This data may be submitted by you through application forms or our website or through correspondence with you. We may also obtain information about you from other sources such as government departments or other statutory bodies and also from other third parties (including members of the public) and from public sources where required.

Dublin City Council commits to using personal data which is: -

- . Obtained lawfully, fairly and in a transparent manner
- . Obtained for only specified, explicit and legitimate purposes
- . Adequate, relevant and limited to what is necessary for purpose for which it was obtained
- . Recorded, stored accurately and securely and where necessary kept up to date
- . Kept only for as long as is necessary for the purposes for which it was obtained.

- Processed only in a manner that ensures the appropriate security of the personal data including protection against unauthorised or unlawful processing.

Occasionally we may be required to contact you. When you provide personal data to one department within Dublin City Council, it may be shared with other departments within the Council as long as such internal sharing is relevant, proportionate and reasonably necessary for the performance of our statutory functions. Examples of when departments within Dublin City Council may share information with each other include:

- To facilitate the investigation and prosecution of regulatory breaches and offences e.g. the environment department may have information that would assist the planning department in prosecutions and applications for injunctive relief; and
- To enable the set-off of moneys due to the Council, against sums owed by the Council to that person, pursuant to section 7 of the Local Government (Financial Provisions) (No.2) Act 1983.

Dublin City Council may also share your information with other organisations where necessary and permitted or required by applicable law, including other public authorities and bodies. Personal data may also be shared with third party data processors responsible for supporting the Council's operations.

The main legal basis for processing your personal data is that such processing is (i) necessary for us to comply with our legal obligations and/or (ii) necessary for us to carry out our tasks in the public interest and/or in the exercise of official authority vested in us.

We will retain your personal data only for as long as we require it for the performance of our functions, after which time it will be deleted by appropriate and secure methods. In the unlikely event that we are required to transfer your data outside of the European Economic Area ("EEA") we will only do so where we can secure the transfer with appropriate safeguards and where we have a legal right to do so.

What personal data do we need?

The types of personal data you may be asked to supply can be categorised as follows,

- Contact details to allow for efficient communication
- Details of your personal circumstances which you are required by law to supply as part of your application for a service offered by Dublin City Council
- Your own financial details which you are required by law to supply as part of your application for a service offered by Dublin City Council

Contact Details

In order to communicate with you will be asked for contact details. You do not have to provide all contact details but providing more, such as email, phone, address, makes it easier to communicate.

Details of Personal Circumstances

If you wish to apply for a particular service from the local authority you will be asked for a varying amount of personal details specific to you and your family, in order to support your application. Dublin City Council have set out the information we require in a series of separate and distinct application forms relevant to each service.

Specific details of processing for each service will be set out in the respective application forms.

- The personal data which is required to be provided as part of your application and whether it includes any “special categories of data” such as data relating to your health;
- The purposes for which your personal data will be processed;
- The legal basis which enables Dublin City Council to process your personal data;
- Details of other organisations with whom we may need to share your data;
- Details of how your personal data will be kept safe from unauthorised or unlawful processing; and
- Details of the period for which your personal data will be retained by Dublin City Council (or the criteria which we use to determine how long personal data needs to be retained).

Financial Details

If you wish to apply for a particular service from the local authority you may be asked for a varying amount of personal financial details specific to you and your family, in order to support your application. Dublin City Council will set out the information we require in a series of separate and distinct application forms relevant to each service.

Records Retention

Dublin City Council retains personal information for as long as is necessary. The department holding your personal data will provide more detail to you about how long your personal data is held.

Your Rights

You have the following rights, in certain circumstances and subject to applicable exemptions, in relation to your personal data:

- the right to access the personal data that we hold about you, together with other information about our processing of that personal data;
- the right to require us to rectify any inaccuracies in your personal data;
- the right to require us to erase your personal data;
- the right to request that we no longer process your personal data for particular purposes;
- the right to object to our use of your personal data or the way in which we process it; and
- the right to receive your personal data, which you provided to us, in a structured, commonly used and machine-readable format or to require us to transmit that data to another controller.

Please note that to help protect your privacy, we take steps to verify your identity before granting access to personal data.

If you would like to exercise any of these rights, please submit a request to our Data Protection Officer outlining the specific details of the request:

Email: dataprotection@dublincity.ie Tel: 01 2223775

All valid requests will be processed without undue delay and in any event within one month of receipt of the request. This period may be extended by up to two further months where necessary.

Right of Complaint to the Office of the Data Protection Commission

If you are not satisfied with the outcome of the response you received from Dublin City Council in relation to your request, then you are entitled to make a complaint to the Data Protection Commission who may investigate the matter for you.

The Data Protection Commission's website is www.dataprotection.ie [<http://www.dataprotection.ie/>](http://www.dataprotection.ie/) or you can contact their Office at: Lo Call Number: 1890 252 231
E-mail: info@dataprotection.ie

Postal Address: Data Protection Commission, Canal House, Station Road, Portarlington, Co. Laois. R32 AP23.

Other websites

Our website contains links to other websites. This privacy statement only applies to this website and the services operated by the Council. When you link to other websites you should read their own privacy policies.

Changes to our privacy statement

We keep our privacy statement under regular review and we will place any updates on this web page. This privacy policy was last updated on 25 May 2018.

Governing Law and Jurisdiction

This privacy statement and all issues regarding this website are governed exclusively by Irish law and are subject to the exclusive jurisdiction of the Irish courts.

How to contact us

For any queries relating to the Dublin City Council Privacy Statement or Data Protection policies, please contact our designated Data Protection Officer. Dublin City Council's Data Protection Officer can be contacted by email dataprotection@dublincity.ie or by telephone 01 222 3775.

Our use of cookies

This website uses Google Analytics to help analyse how users use the site. This analytical tool uses 'cookies', which are text files placed on your computer, to collect standard internet log information and visitor behaviour information in an anonymous form. The information generated by the cookie about your use of the website (including your IP address) is transmitted to Google. This information is then used to evaluate visitors use of the website and to compile statistical reports on website activity for the Information Commissioner (<http://www.oic.gov.ie/en/> [<http://www.oic.gov.ie/en/>](http://www.oic.gov.ie/en/))

The Information Commissioner will not (and will not allow any third party) to use the statistical analytics tool to track or to collect any personally identifiable information of visitors to our site. We will not associate any data gathered from this site with any personally identifying information from any source as part of our use of the Google statistical analytics tool.

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Further information about cookies

The Interactive Advertising Bureau (IAB) is an industry body that develops standard and guidelines to support online business processes. It has produced a series of web pages which explain how cookies work and how they can be managed. <http://www.iab.net/>
<<http://www.iab.net/>>

Disabling/Enabling Cookies

You have the ability to accept or decline cookies by modifying the settings on your browser. The IAB site tells you how to remove cookies from your browser. This advice currently comprises the following steps (however please check the IAB site for the latest guidance <http://www.iab.net/> <<http://www.iab.net/>>):

If you are using Microsoft Windows Explorer:

Open 'Windows Explorer'

Click on the 'Search' button on the tool bar

Type 'cookie' into the search box for 'Folders and Files' Select 'My computer' in the 'Look In' box Click 'Search Now'

Double click on the folders that are found

'Select' any cookie file use the 'Delete' button on your keyboard

If you are not using Microsoft Windows Explorer, then you should select 'cookies' in the 'Help' function for information on where to find your cookie folder.