

RZLT Map – Rezoning Request
Active Land Management Unit
Planning and Property Development Department
Dublin City Council
Block 4, Floor 2
Civic Offices
Wood Quay
Dublin 8
D08 RF3F



1 April 2025

Residential Zoned Land Tax - Final Map for 2025

St. Luke's Hospital, Highfield Road, Dublin 6

Parcel ID DCC00006899 (Part)

Section 653I of the Taxes Consolidation Act 1997 (as amended)

1. Introduction

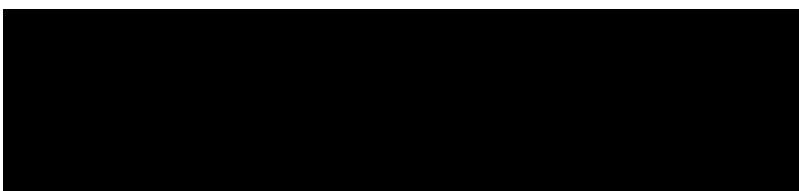
This submission made on behalf of [REDACTED] Capital and [REDACTED] under Section 653D of the Taxes Consolidation Act 1997 sets out that the subject land does not meet the criteria for inclusion in the tax measure and therefore should be excluded from the Annual Map for 2026.

As it is in respect of land identified on Final Residential Zoned Land Tax Map for 2025, this submission is made in accordance with section 653I(1)(d) of the Taxes Consolidation Act 1997 (as amended).

The policy intention is for landowners who are carrying out an ongoing economic activity to be facilitated to make requests to change the zoning of their land to allow for the existing economic activity to continue without being subject to the tax.

The subject land is currently subject to an existing bona fide economic activity but is zoned for the purposes of providing residential development; however the owner does not wish to develop the land for that purpose.

The applicants are seeking to change the zoning of the subject site to allow for the existing economic activity to continue without being subject to the tax.



2. Subject Land

The subject land is used as a [REDACTED]
[REDACTED]
[REDACTED]



Figure 1: Location of Subject Property

The subject land forms part of a larger land parcel – ID DCC00006899 - included on the Annual Draft Map as being within scope of the tax measure.

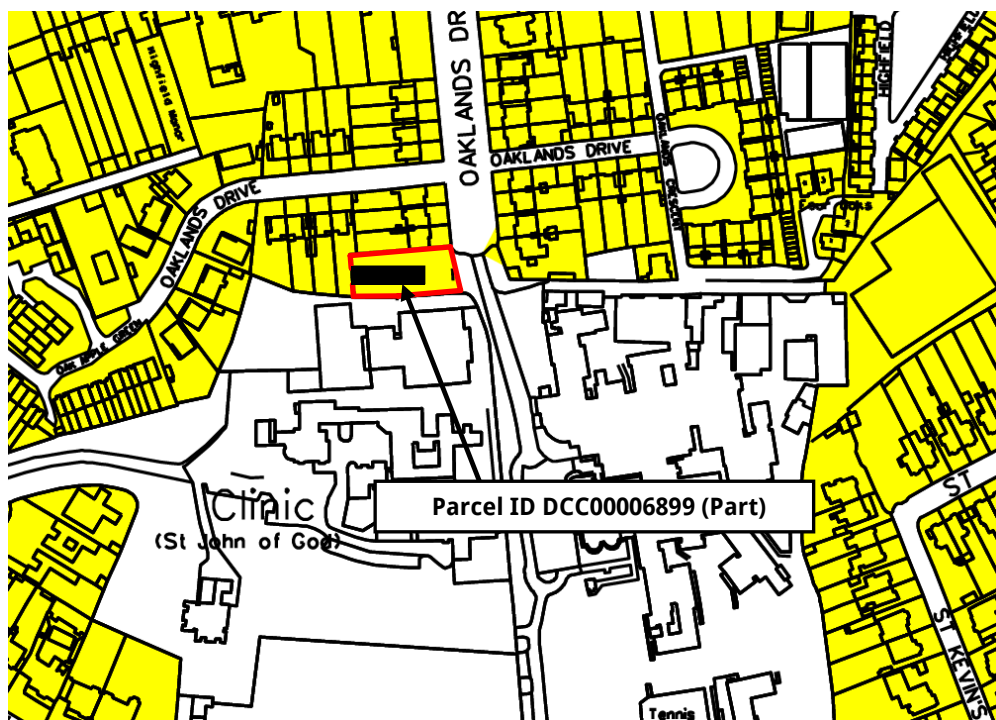


Figure 2: Extract Map H Residential Zoned Land Tax Final Map for 2025

3. Current Zoning Objective

The subject land is currently zoned Objective Z1: 'To protect, provide and improve residential amenities' in the Dublin City Development Plan 2022-2028.

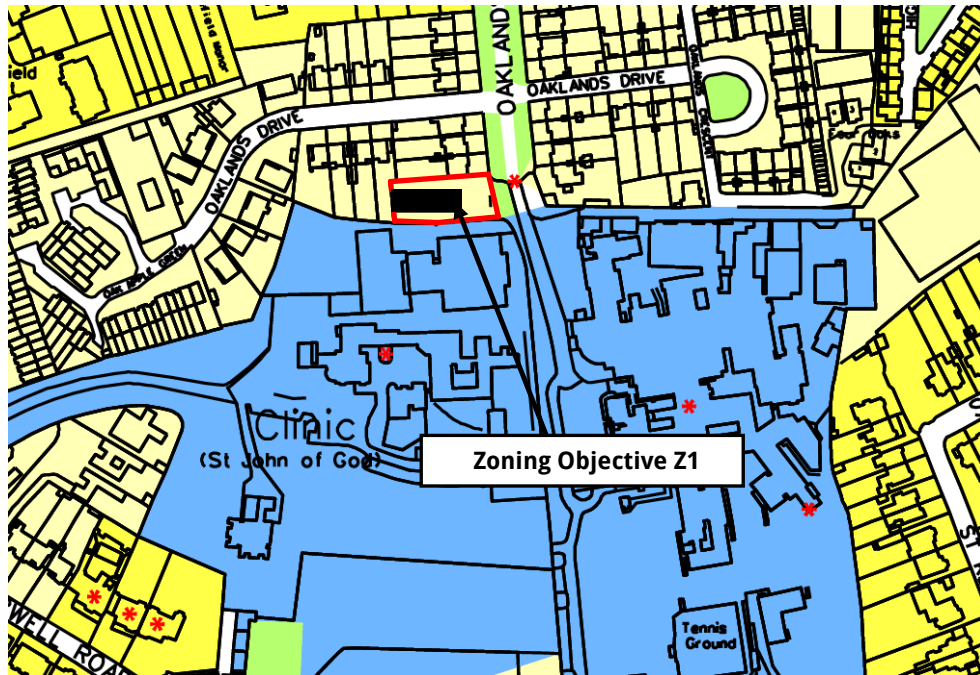


Figure 3: Current Zoning Objective
(Dublin City Development Plan 2022-2028: Map H (extract))

4. Provisions of 'Residential Zoned Land Tax Change in zoning of lands subject to existing economic activity - Guidelines for Planning Authorities'

Policy and Objective 1(a) of the Guidelines states that:

"it is a policy and objective [of the Guidelines], that where an owner of land which is:-

- subject to an existing bona fide economic activity other than to serve the purposes of residential development;*
- zoned for the purposes of residential development in a development plan or local area plan;*

submits a request to a local authority seeking an alternative zoning of their land, stating that they wish the economic activity to continue for the

duration of the life of the development plan, such a request should be facilitated by the planning authority”.

5. Proposed Zoning Objective

This submission seeks that the zoning objective to apply to the subject site is changed from Objective Z1 to Objective Z15: 'To protect and provide for community uses and social infrastructure'.

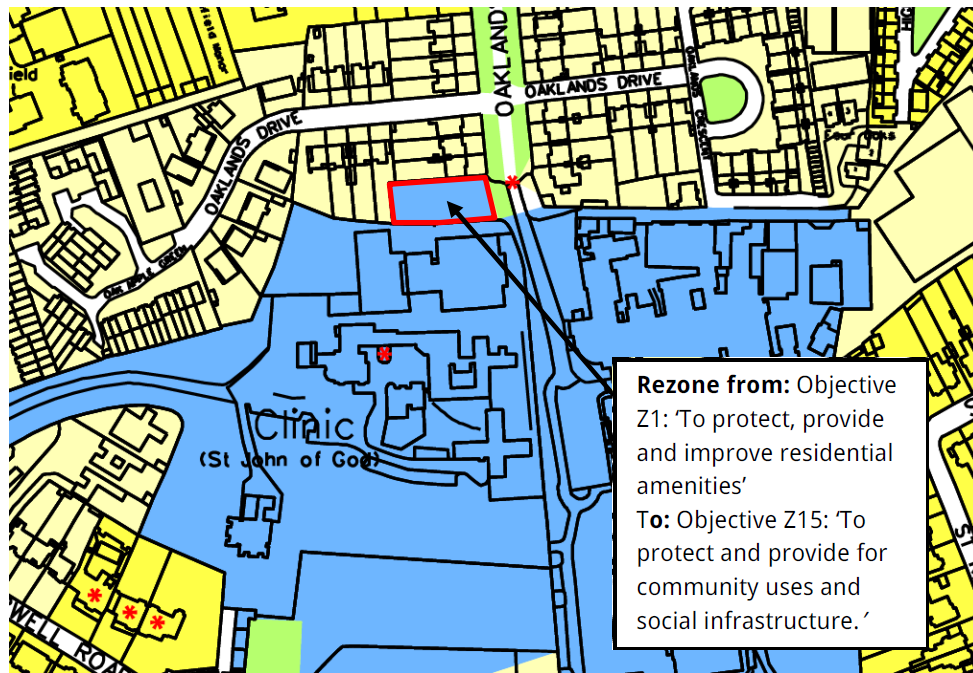


Figure 4: Proposed Zoning Objective
(Dublin City Development Plan 2022-2028: Map H (extract))

6. Reasons in support of the variation of the Development Plan

It is submitted that the Development Plan should be varied such that the subject land is zoned Objective Z15 and this should be facilitated by the City Council as:

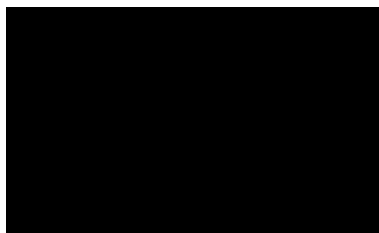
1. The use of the subject site as [REDACTED] is long-established and there is no prospect that this will change in the long term.
2. The subject land is currently subject to an existing bona fide economic activity but is zoned for the purposes of providing residential development; however, the owner does not wish to develop the land for that purpose.

3. The existing use is directly related to the functions of [REDACTED] and as such is [REDACTED] use that falls within the 'community uses and social infrastructure' category in the same way as the main hospital campus.
4. The proposed zoning Z15 objective is consistent with and reflective of the existing [REDACTED] related economic activity in the site.
5. There is no extant planning permission in place on the site for a development other than related to the continuation of the existing economic activity, nor is there is a planning application or appeal under consideration for a development which seeks to develop the land for other purposes which do not relate to maintaining the existing economic use.
6. On the basis of the foregoing, the current residential zoning objective is not reflective of the existing bona fide economic activity in the site.

7. Conclusion

We trust that this submission will be given due consideration and that, in accordance with Policy and Objective 1(a) of the 'Residential Zoned Land Tax Change in zoning of lands subject to existing economic activity - Guidelines for Planning Authorities', the City Council will facilitate the variation of the Dublin City Development Plan 2022-2028 to change the zoning objective that applies to the above land to Objective Z15.

Yours faithfully

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