

Dublin City Council
Civic Offices,
Wood Quay,
Dublin 8

Date: 31st March 2025
Our Ref: JN BC 21155

Dear Sir/Madam,

RE: RESIDENTIAL ZONED LAND TAX SUBMISSION UNDER THE TAXES CONSOLIDATION ACT 1997, IN REGARD TO INCLUSION OF LANDS AT CITY QUAY, GLOUCESTER STREET SOUTH AND MOSS STREET, DUBLIN 2.

PARCEL REF.: DCC000064115 & DCC000064162
OUR REF.: 21155
ADDRESS OF LANDS: City Quay, Gloucester Street South and Moss Street, Dublin 2
ON BEHALF OF: [REDACTED]

INTRODUCTION

We, John Spain Associates, 39, Fitzwilliam Place, Dublin 2, make this submission on behalf of our client, [REDACTED] in relation to lands at City Quay, Gloucester Street South and Moss Street, Dublin 2 (Parcel Ref: DCC000064115 & DCC000064162) on the Residential Zoned Land Tax (RZLT) maps for 2025/2026, which are in the ownership of our client.

This submission sets out the planning and development context of the site, the considerations under the Taxes Consolidation Act 1997 (as amended) that apply to the site. Our client **requests that the sites be removed from the map and requests that the site be rezoned to Z6 to recognise the [REDACTED] potential of the site.**

Please find the following documentation enclosed with this submission:

- Site location map, (Appendix A); and
- Proof of ownership (Appendix B).

This submission sets out the planning and development context of the site, the considerations under the Taxes Consolidation Act 1997 that apply to the site, and requests that the site should be both removed from the RZLT map and rezoned to Z6 [REDACTED] / [REDACTED] by DCC.

SITE LOCATION AND CONTEXT

The sites are located at lands bounded by City Quay to the north, Gloucester Street South to the south and Moss Street to the west. The site benefits from frontage to the River Liffey to the north.

The sites are zoned 'Z5: City Centre' under the Dublin City Development Plan 2022-2028, with an objective *"To consolidate and facilitate the development of the central area, and to identify, reinforce, strengthen and protect its civic design character and dignity"*.

The subject sites are currently in use for [REDACTED] as referenced under DCC Reg. Ref. 3255/01 which proposed [REDACTED]. The site also contains the former City Arts Centre on the northwest corner.

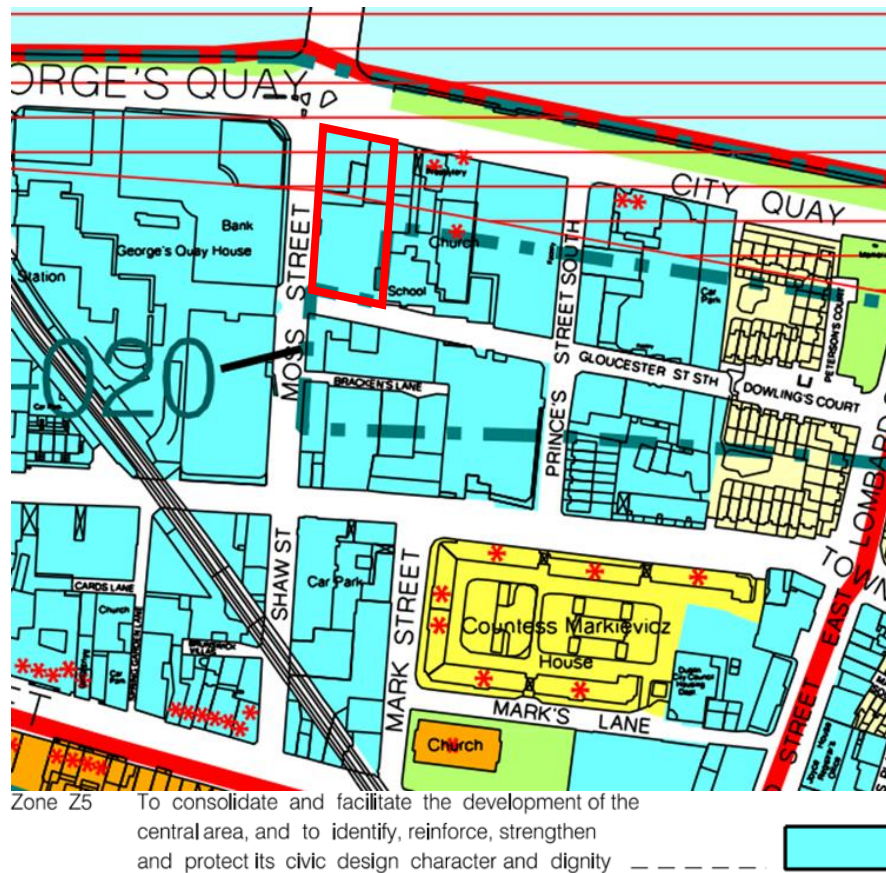


Figure 1: Extract from Zoning Map E of the Dublin City Development Plan 2022-2028

Under the Z5 zoning objective, the following uses are considered permitted in principle:

"Amusement/leisure complex, beauty/ grooming services, bed and breakfast, buildings for the health, safety and welfare of the public, café/tearoom, childcare facility, civic offices, community facility, conference centre, craft centre/ craft shop, creative, artistic, recreational building and uses, cultural/recreational building and uses, cultural, delicatessen, education, embassy office, enterprise centre, financial institution, funeral home, guesthouse, home-based economic activity, hostel (tourist), hotel, industry (light), internet café/call centre, live-work units, media-associated uses, medical and related consultants, mobility hub, nightclub, office, off-licence, off-licence (part), open space, place of public worship, primary health care centre, public house, public service installation, recycling facility, residential, restaurant, science and technology-based industry, shop (district), shop (local), shop (major

comparison), shop (neighbourhood), sports facility and recreational uses, student accommodation, take-away, training centre, veterinary surgery, warehousing (retail/non-food)/retail park.”

The site has been included on the RZLT map, shown in red to indicate mixed use zoned lands:

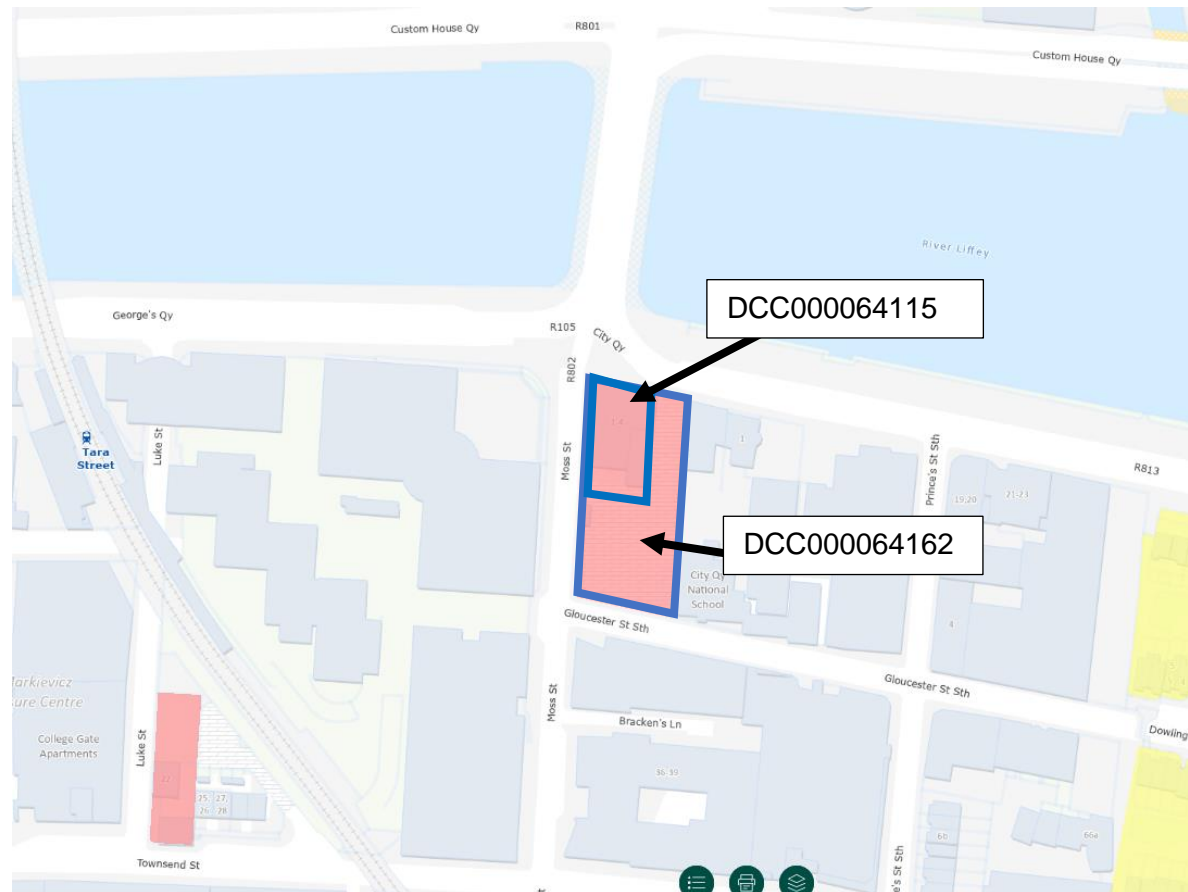


Figure 2: Extract from Residential Zoned Land Tax - Final Map for 2025 (Source Department of Housing, Local Government and Heritage)

In order to accurately identify the site, an Ordnance Survey map is included with this submission.

The subject site is presently subject to a planning application for [REDACTED]

[REDACTED] The RZLT act was clearly not intended to include properties of this nature as it is clear that the land owner does not intend to develop the site for residential use therefore the inclusion of these lands on the RZLT map is not appropriate.

BASIS FOR REMOVAL FROM RZLT MAP

This submission is made in accordance with Section 653I (1)(a):

- “653I. (1) A person, who is the owner of such lands, may make a submission in writing–**
- (a) before 1 January 2023, to a local authority on a draft map published in accordance with section 653C, or**
 - (b) before 1 June 2023, to a local authority on a supplemental map published in accordance with section 653F, or, requesting a change to the zoning of the lands included in the draft map or supplemental map, as the case may be.”**
 - (c) before 31 May 2024, to a local authority on a draft map published in accordance with section 653C(2), as applied, in accordance with section 653M(2)(a), for the purpose of the revision of a final map for the year 2025 in accordance with section 653M(1) requesting a change to the zoning of lands included in the draft map or supplemental map, as the case may be.**
 - (d) during the period beginning on 1 February 2025 and ending on 1 April 2025, to a local authority on a revised map for the year 2025 published in accordance with section 653M(1),**

As set out in the recently published Section 28 guidelines ‘Residential Zoned Land Tax Change in zoning of lands subject to existing economic activity’ (December 2024), Planning authorities must have regard to requests to amend zoning objectives relating to land included on the annual final map for 2025 received further to Section 653I of the Taxes Consolidation Act 1997 (as amended).

In accordance with Section 653D (3), “a map prepared by Ordnance Survey Ireland at a scale at which the site can be accurately identified” is included with this submission (Appendix 1).

Section 653B sets out criteria for inclusion on the RZLT maps. The relevant provisions for the lands to be excluded from the map are addressed below, with specific provisions highlighted in bold:

“653B. 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 a local area plan, in accordance with section 19(2)(a) of the Act of 2000, zoned–**
 - (i) solely or primarily for residential use**
 - (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**
- (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 purpose 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.”**

Having regard to the above provisions, specifically in relation to the definition of ‘vacant or idle land’, and the relevant criteria (a)(ii) and (c)(ii) of section 653B as stated, it is considered that the site does not fulfil the criteria to be considered for the RZLT. While the site is zoned for a mixture of uses including residential use, the site does not satisfy the criterion for inclusion in the map set out in subsection (c)(ii) as it is currently in use as a [REDACTED].

The Taxes Consolidation Act 1997 (as amended), which governs the implementation of the RZLT, defines ‘vacant or idle’ land as “*land which having regard only to development (within the meaning of the Act of 2000) which is not unauthorised development, is not required for, or integral to, the operation of a trade or profession being carried out on, or adjacent to the land*”.

Having regard to this definition, and the provisions of subsection (c)(ii) which exclude mixed-use zoned lands from the RZLT maps if they are not vacant or idle, it is considered that the site does not satisfy the criterion for inclusion under subsection (c)(ii). It is noted that, as set out in section 3.1.2 of the RZLT Guidelines for Planning Authorities, there are two criteria to be tested to determine whether land can be considered vacant or idle:

- (a) Whether or not the development on the land is required for or integral to the operation of a trade or profession being carried out on or adjacent to the land, and
- (b) Whether or not the development is authorised.

In relation to criterion (a), it is considered that there is a trade being carried out on the land related to its use for [REDACTED].

In relation to criterion (b), the subject site has been in [REDACTED] for in excess of 20 years and this use is well established. Permission was granted under Reg. [REDACTED]. [REDACTED] The description of the development



Based on the satisfaction of the two criteria demonstrated above, it is considered that the site is not 'vacant or idle' within the meaning of the legislation and was not vacant or idle on the relevant date, as development consisting of authorised development is taking place. It is therefore not considered appropriate to include the site on the draft map.

BASIS FOR REZONING

The sites have been included on the RZLT map, shown in red to indicate mixed use zoned lands:

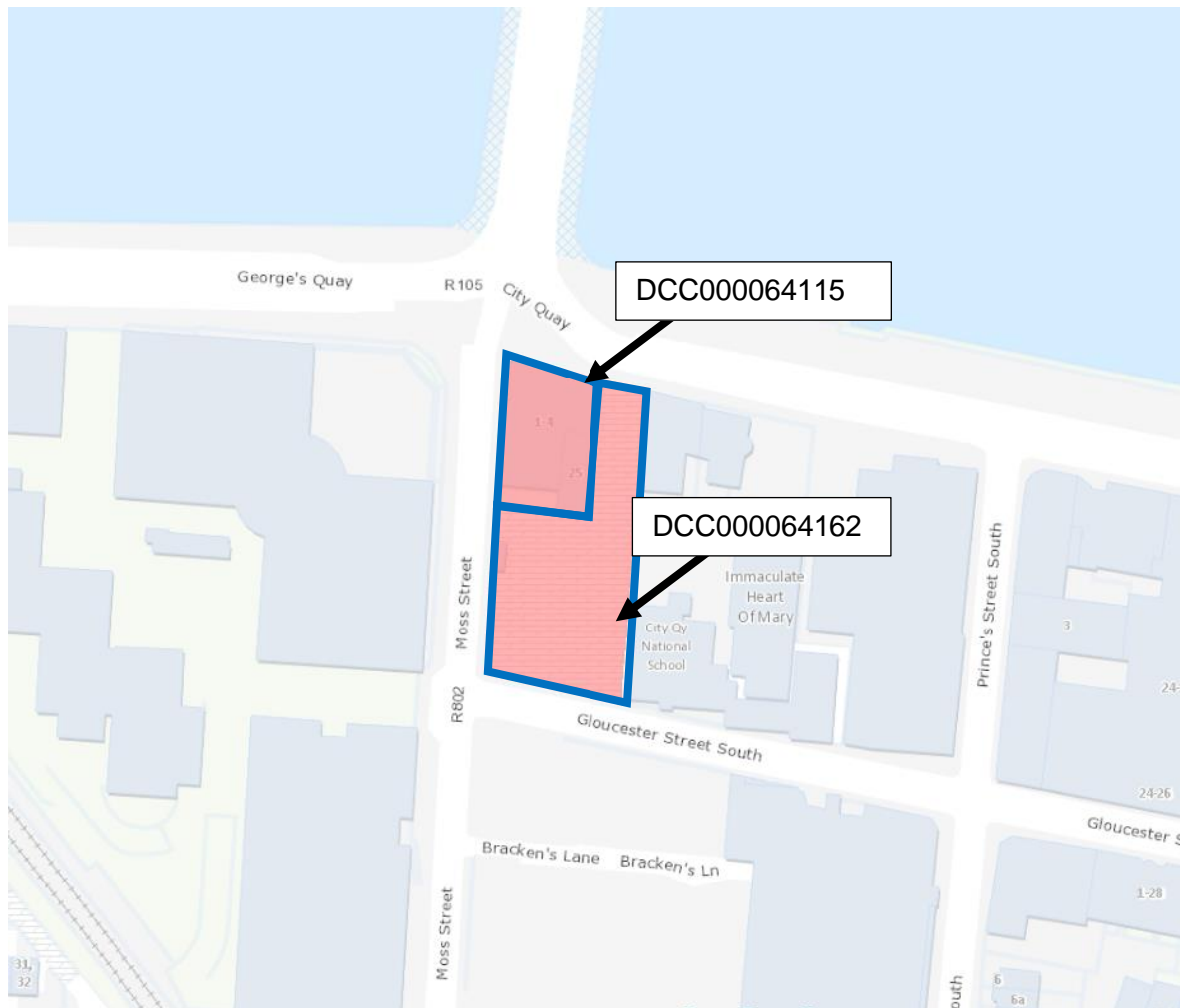


Figure 2: Extract DCC RZLT Draft Map E with location of subject site highlighted in blue

It is noted that the zoning objective for 'Z6 – [REDACTED] Enterprise' is *"To provide for the creation and protection of enterprise and facilitate opportunities for [REDACTED] creation."* The accompanying text in the Development Plan states in relation to Z6 zoning that *"[t]he progressive consolidation and development of these lands will be supported. The primary objective for this zone is to facilitate long-term economic development in the city."* It is considered that the site is highly suitable for consolidated [REDACTED] uses, having regard to its central and accessible location. The Circular NRUP 07/2022 notes that:

"Once a request for rezoning has been received, the planning authority must consider a number of key planning criteria as part of assessment of whether land should be subject to a proposed variation to amend the zoning objective. In this regard, attention is drawn to relevant parts of the Development Plans Guidelines for Planning Authorities (July 2022) and the Residential Zoned Land Tax – Guidelines for Planning Authorities (June 2022) issued under Section 28 of the Planning and Development Act 2000."

Having regard to this, it is considered that the sites warrant rezoning for the following reasons and considerations:

1. The site benefits from proximity to significant public transport interchanges; and
2. The site is located in close proximity to [REDACTED] uses, and the future [REDACTED] use of the site should be secured.

Consideration 1: Proximity to public transport

It is noted that the site benefits from connectivity to a wide range of public transport modes, including bus, Luas, Dart, and heavy rail infrastructure. The site is also proximate to a number of quality cycling routes. It is considered that in order to make the most efficient use of [REDACTED]

[REDACTED] It is noted that the site is located in the city's central business district, in close proximity to the Tara Street Dart station, which is proposed to become a major public transport interchange in the coming years, requiring significant State investment. Tara Street Station will be the only city centre interchange between Dart and the proposed Metrolink. The site is therefore highly suitable for high intensity [REDACTED] use.

In order to [REDACTED] appropriate that the zoning of the site be changed to Z6. The site's potential contribute to a significant economic regeneration of the area would be realised by this zoning, contributing to the achievement of the policies and objectives in the Development Plan. Furthermore, it is noted in the Development Plan Guidelines that "[h]igh intensity [REDACTED] The sequential approach to land-use zoning will also apply, with lands contiguous to existing development within a settlement being prioritised for high-intensity [REDACTED] zoning ahead of lands located further on the periphery of the settlement." It is considered that the site, by virtue of its accessibility to existing and planned public transport infrastructure and interchanges, is suitable for high intensity [REDACTED] potential warrants safeguarding. It is therefore respectfully requested that the zoning be changed to Z6.

Consideration 2: Proximity to [REDACTED] uses

The site is located in the commercial core of the city, in close proximity to both the historic city centre and the Dublin Docklands, major [REDACTED] centres in the area. It is considered that the additional provision of [REDACTED] uses will add to the agglomeration effect of the area, increasing the attractiveness of the core city centre area for [REDACTED] alike. The site also has the potential to deliver [REDACTED] in line with Development Plan policy. It is considered that the [REDACTED] potential of the site should be ensured, which a rezoning of the site to Z6 would achieve. This in turn would enable significant investment in the site, with the benefit of the certainty that the Z6 zoning would bring.

While it is noted that the general city centre policies in the Development Plan in relation to [REDACTED] and economic growth are not exclusive to Z6 zoned lands, the rezoning of the subject site would ensure that the site is earmarked for significant [REDACTED] which would be associated with further positive economic impacts including from the construction and related industries. This in turn would contribute to the economic vibrancy and vitality of the city. Therefore, it is considered that a Z6 zoning is appropriate for the site, and it is respectfully requested that the zoning of the site is changed to Z6.

The purpose of the RZLT is to activate vacant or idle land which has potential for residential development; however our client is taking forward its development of the subject site for proposed [REDACTED] The site has no history of residential use and is

not proposed for residential use. Furthermore, the site has been considered by the City Council to be suitable for [REDACTED] and significant commercial regeneration, with the Planner's Report on the recent planning application on the site (Reg. Ref. 4764/22) stating that:

"It is considered that the development would regenerate a site long suffering underutilisation with high [REDACTED] for current and future demand. The proposed development could possibly facilitate the development of a high quality office development which can cater for [REDACTED]. As a direct result of the proposed redevelopment of the subject site the envisioned increase in footfall, vibrancy and functionality is also likely to have a significant economic benefit for the local area and the City... Broadly, it has to be acknowledged that the proposed development will significantly regenerate and likely rejuvenate an underutilised site in close proximity to public transport connections and the proposal will deliver in a number of the core objectives of the Dublin City Development [Plan]."

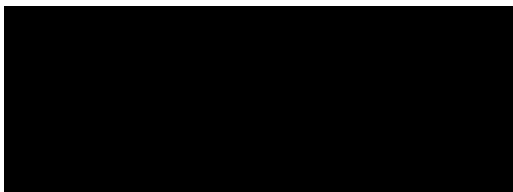
Based on this assessment, it is considered that the future uses for development on the site will be [REDACTED] which a rezoning of the site to Z6 will facilitate. Furthermore, as noted in the Development Plan Guidelines above, the sequential approach to land use zoning should be applied. It is considered that as a brownfield site, the subject site should be prioritised for regeneration. It is respectfully submitted that a rezoning of the subject site to Z6 will achieve this, through the prioritisation of the site for high quality, high intensity [REDACTED] in a highly accessible city centre location.

Conclusion

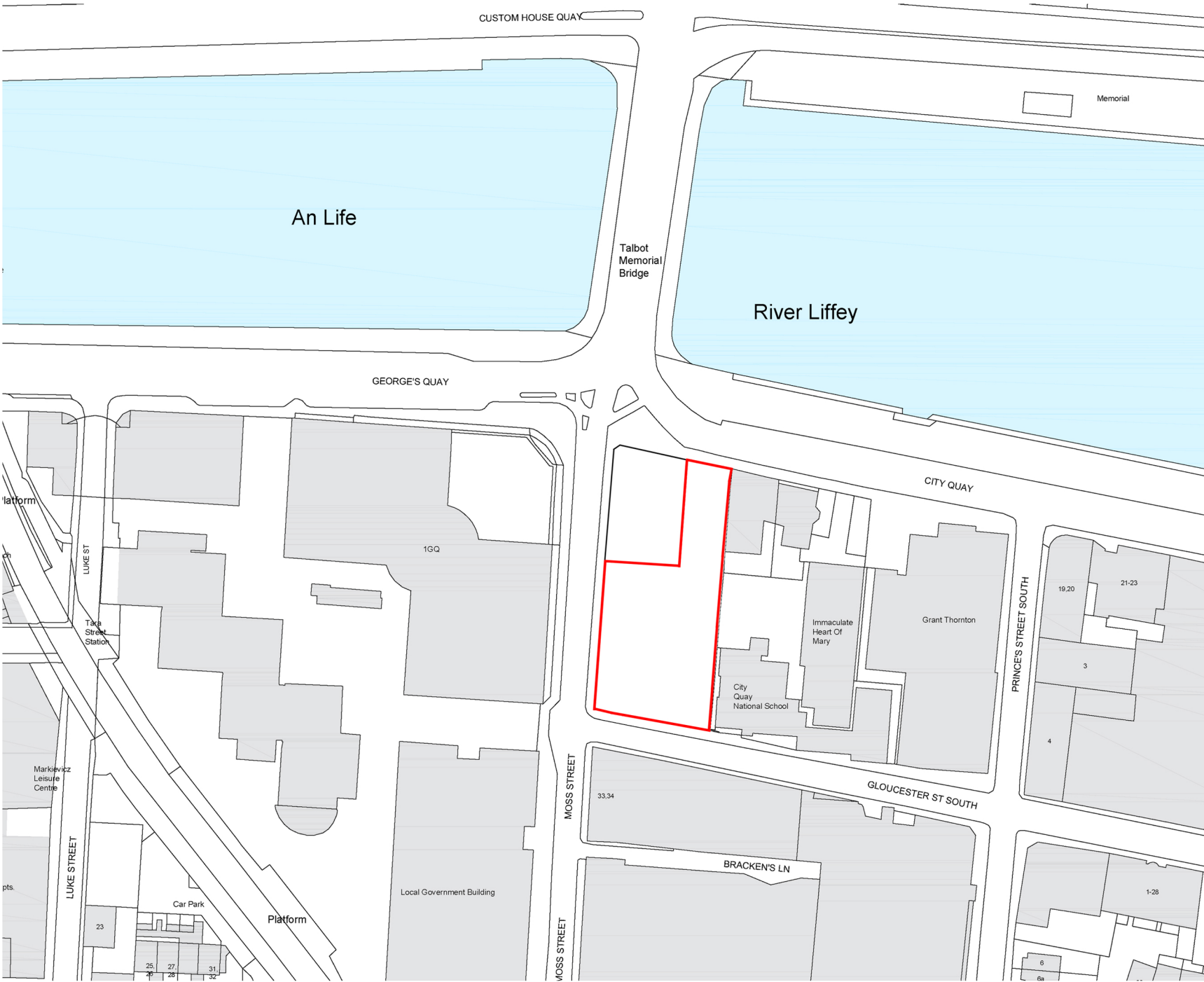
The RZLT act was clearly not intended to include properties of this nature as it is clear that the land owner does not intend to develop the site for residential use therefore the inclusion of these lands on the RZLT map is not appropriate.

For the reasons and considerations set out above, it is respectfully requested that the Planning Authority rezone the subject site from Z5 to Z6 and additionally that the site should not be included on the RZLT supplemental map. We trust that the Planning Authority will take into account this submission.

Yours sincerely,



APPENDIX 1 – OS MAP



Legend

Area subject to this submission

Location:
City Quay

Centre Point Coordinates:
ITM: 716372.0000,734371.0000

Reference Index:
Output Scale - 1:1,000
Map Sheets - 3264-01
Order No.: 50209403

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And

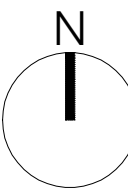
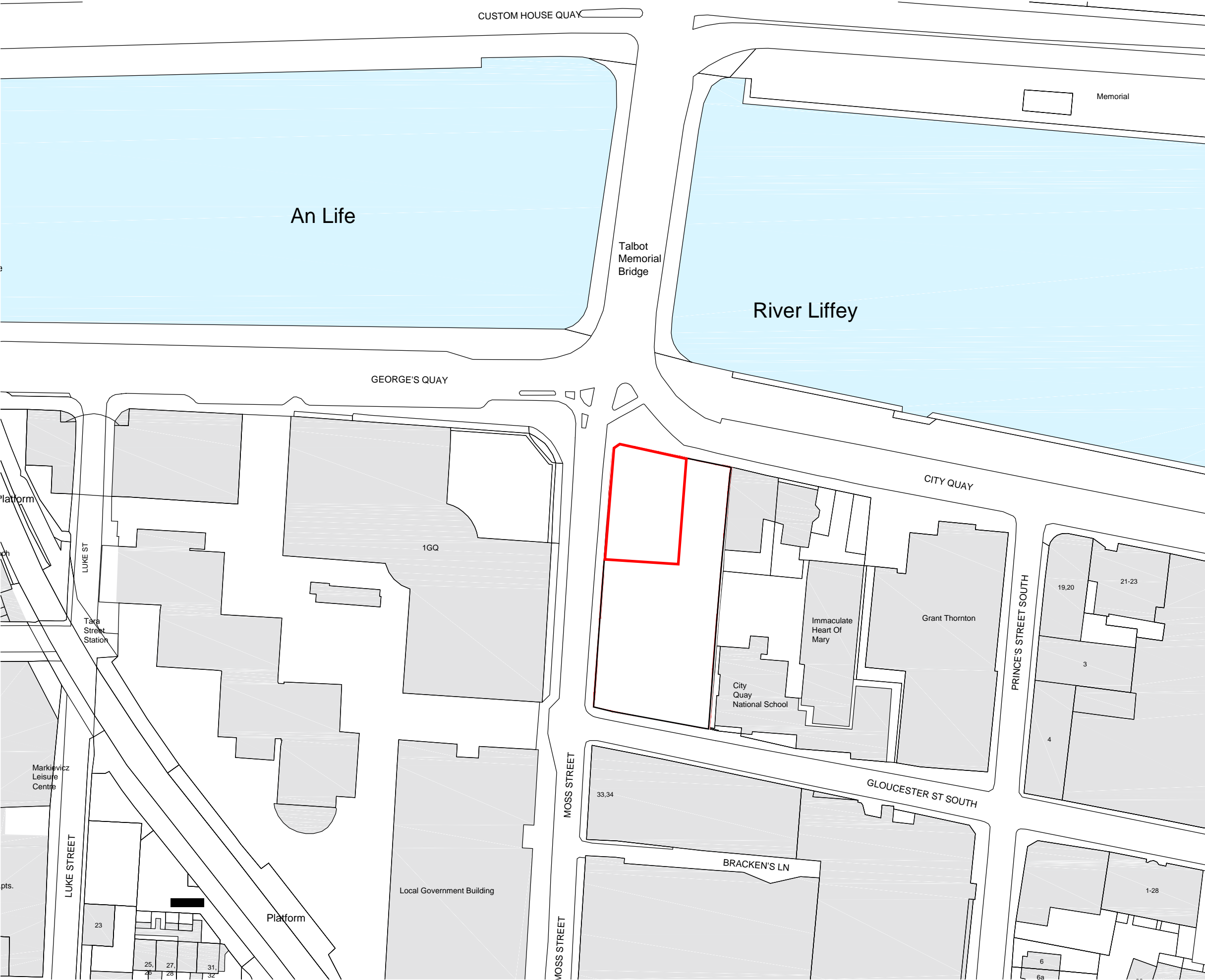
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City Quay

Centre Point Coordinates:
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Reference Index:
Output Scale - 1:1,000
Map Sheets - 3264-06
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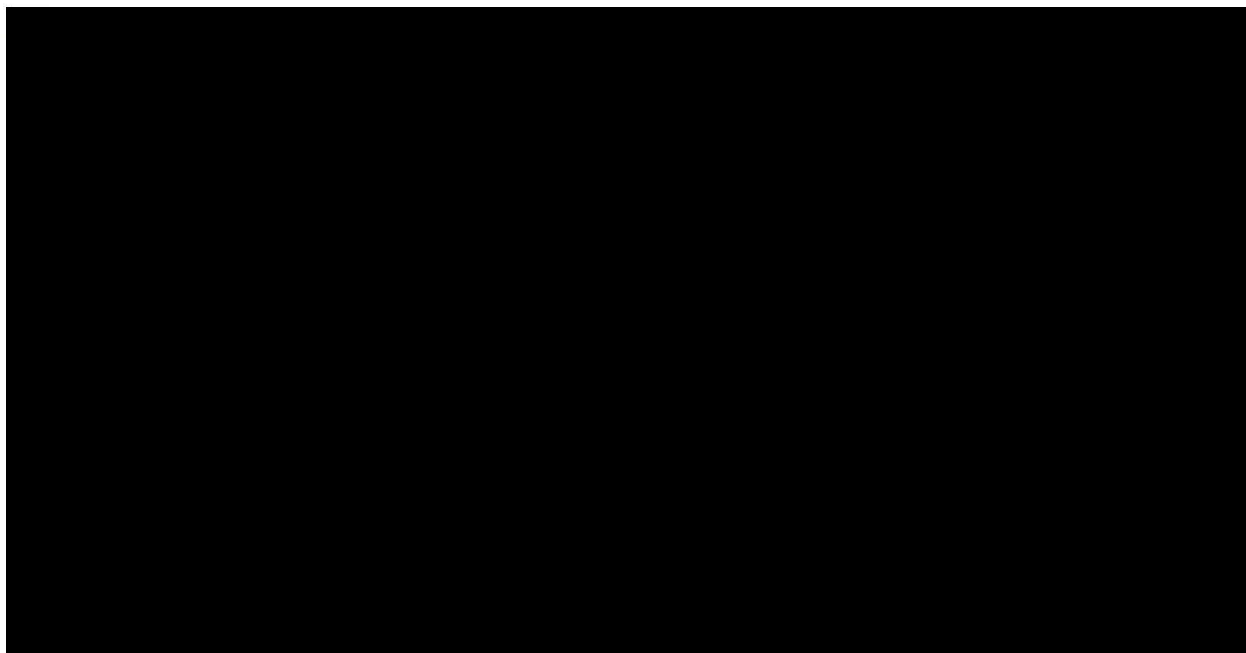
APPENDIX 2 – OWNERSHIP

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Appendix

