

[REDACTED]

[REDACTED]

RZLT Map
Active Land Management Unit
Planning and Property Development Department
Block 4, Floor 3, Civic Offices
Wood Quay
Dublin 8
D08 RF3F

RE:	Annual Residential Zoned Land Tax (RZLT) Map 2026
Site Address:	Crumlin Shopping Centre, Crumlin Road, Crumlin, Dublin 12
Map Parcel ID:	DCC000064153
Parcel Size:	1.079094 Hectares
Land Use Zoning:	Z4 - Key Urban Villages/Urban Villages (Mixed Use)

Dear Sir/Madam,

We, [REDACTED] located at [REDACTED]
[REDACTED] respectfully request that the lands identified above and within our ownership be excluded from the Final Annual Residential Zoned Land Tax (RZLT) Map. The lands do not satisfy the relevant criteria for map inclusion as outlined in Part 22A of the Taxes Consolidation Act 1997 (TCA 1997).

Included with this submission is an OSI map identifying the lands within our ownership, outlined in red.

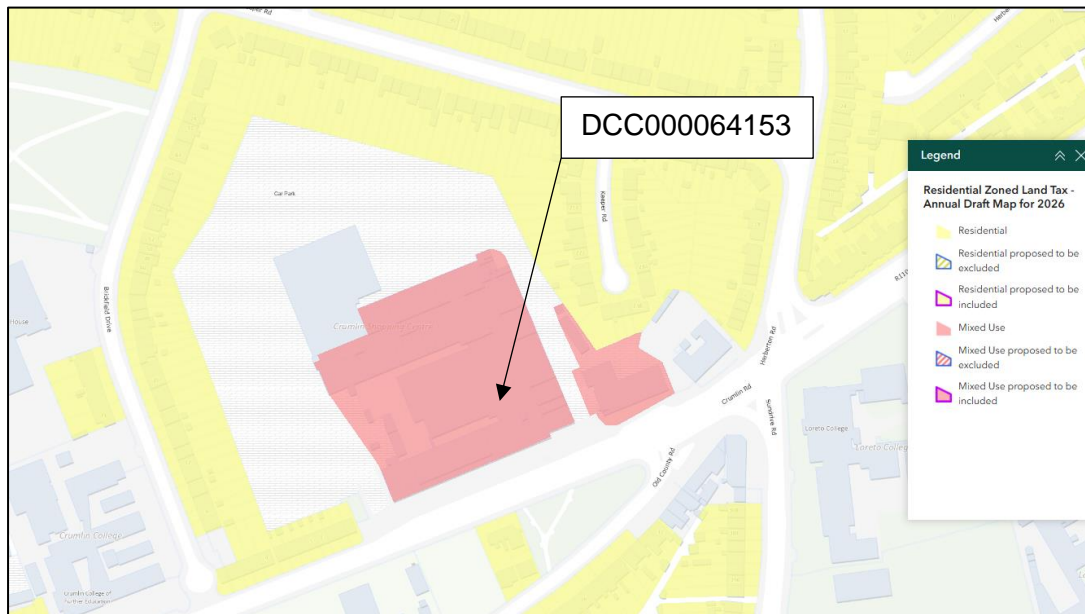
Site Location and Description

The subject site (Parcel ID: DCC000064153) extends to 1.079094 hectares and includes part of the Crumlin Shopping Centre site.

Parts of the shopping centre site subject to the RZLT include unoccupied shopping centre units.

Parts excluded include: [REDACTED]
[REDACTED]

Figure 1 – Parcel ID: DCC000064153



Grounds for Challenging RZLT Map Inclusion

The subject site does not meet the relevant criteria for inclusion because it is neither vacant nor idle. This is an authorised and active non-residential development site.

The aim of this taxation measure is to activate vacant or underused land for housing provision. The legislation states that land located within mixed-use zones, which permit a variety of uses including residential, should only be considered for the tax if they are vacant or idle.

Vacant or idle land', as defined by the legislation, is land that, having regard only to authorised development under the Planning and Development Act 2000, is not required for, or integral to, the operation of a trade or profession being carried out on, or adjacent to, the land. Essentially, it means the land is not being used for any active or required purpose related to a trade or profession.

Plot Ref: DCC000064153 forms part of planning permission Ref: 3372/23, whereby permission has been granted by Dublin City Council for the redevelopment of Crumlin Shopping Centre, including the demolition of existing buildings and structures on site (11,444 sqm) and [REDACTED] (16,892.8 sqm GFA). Works on this development have commenced, and [REDACTED] have

[REDACTED] Given that active demolition and construction works are taking place under an approved planning permission, the development does not fit the definition of "vacant or idle land."

In addition to the above, the Department of Finance and the Department of Housing, Local Government and Heritage have issued guidance on the application of the RZLT in a document titled "Residential Zoned Land Tax – Your Questions Answered." Section 27 of this document clearly indicates that where permission is granted for development other than residential, the land will fall outside the scope of the tax upon the commencement of non-[REDACTED] Demolition and development works commenced on this site on [REDACTED]

Figure 2 – Commencement Notice Details

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Notice Name:

Crumlin Shopping Centre - Demolition & Enabling Works

Print page

Development location:

Crumlin Road, , Dublin, Dublin 12, D12 DRP4

Description:

Demolition of the existing Crumlin Shopping Centre and site enabling works in [REDACTED]
separate Commencement Notice proposed to be submitted in summer 2025. [REDACTED]
[REDACTED] 1004 Site Plan - Demolition, uploaded with this Commencement Notice

Notice type:

Commencement Notice Without Compliance Documentation

Local authority:

Dublin City Council

Planning permission number:

3372/23

Notice number:

CN0125434DC

Commencement date:

Wednesday, 12 February, 2025

Submission date:

Wednesday, 29 January, 2025

Conclusion

We respectfully request the exclusion of land parcel DCC000064153 from the final RZLT Map, as the lands do not meet the relevant criteria for inclusion as outlined in the Taxes Consolidation Act 1997 (as amended).

Yours faithfully,

[REDACTED]