

[REDACTED]

Civic Offices,
Wood Quay,
Dublin 8,
D08 RF3F.

Submitted via the Consultation Portal

01st April 2025

Re: [REDACTED]
[REDACTED]

Dear Sir/Madam,

This submission by [REDACTED] is in response to an invitation by Dublin City County Council to comment on land that is within the scope of the Residential Zoning Land Tax (RZLT) and identified on the 2026 Draft Maps prepared by Dublin City County Council.

[REDACTED] the overall objective of the tax to activate land that is serviced and zoned for residential use or mixed use in order to increase housing supply and to ensure the regeneration of vacant and idle lands at appropriate urban locations. However, in this instance, ESB are seeking the exclusion of its lands at its ESB [REDACTED] located in Stephens Lane, Dublin City (see map Appendix A) from the 2026 Draft RZLT Map as we believe the conditions for the lands to be subject to the tax are not met.

Site Ownership & Uses

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

[REDACTED] standard working hours to provide [REDACTED]
[REDACTED]

Exclusion from Scope of Tax

Section 653B(c)(iii)(I) of the Finance Act 2021, sets out certain types of lands that are excluded from the tax despite being zoned for residential use and serviced. As outlined below, [REDACTED] lands at this location are [REDACTED]

1. Under Section 653B (c)(iii)(I), land that is reasonable to consider is required for, or is integral to, occupation by **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.**

As outlined above, the [REDACTED] site at [REDACTED] accommodates the provision of [REDACTED] care services serving thousands of [REDACTED] employees in Dublin City and the wider country.



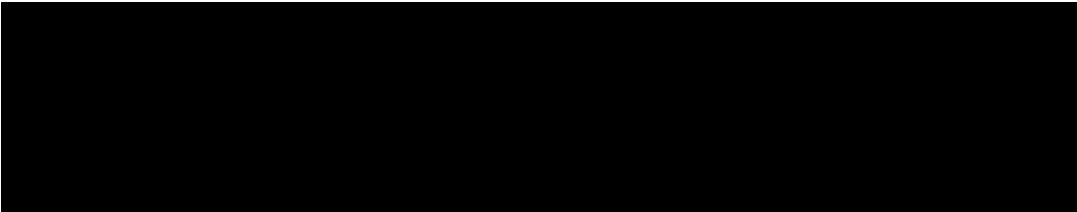
Conclusion

█ supports the overall objective of the tax to activate land for residential use, however as a strong diversified utility operating right across the █ that support the transition of Ireland to a █ to become a competitive, resilient, and sustainable region. We request that due consideration is given to the issues raised in this submission, and we seek the exclusion of the █ lands at █ from the 2026 Draft RZLT Map as.

- The lands at █ are required for, or are integral to, occupation by █ providers.

If we can be of any further assistance, or if you wish to clarify any of the points raised, please do not hesitate in contacting the undersigned.

Yours sincerely,





APPENDIX A

