

RZLT Annual Draft Map
Active Land Management Unit
Planning and Property Development Department
Block 4, Floor 2
Civic Offices
Wood Quay
Dublin 8
D08 RF3F

1 April 2025

Dear Sir/Madam

Residential Zoned Land Tax - Annual Draft Map for 2026

Lands to the south of Cherry Orchard Hospital, to the west of properties at Blackditch Road and to the north of Elmdale Crescent, Cherry Orchard, Dublin 10

Parcel ID DCC000061653 (Part)

Section 653D Taxes Consolidation Act 1997

1. Introduction

This submission made on behalf of [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.

2. Subject Land

The land that has been designated as being within the scope of the tax measure on the Annual Draft Map is located to the south of Cherry Orchard Hospital, to the west of properties at Blackditch Road and to the north of Elmdale Crescent in Cherry Orchard, Dublin 10.



Figure 1: Location of Subject Land

Cherry Orchard Football Club holds a long lease (99 years from 22 December 2004) from the applicant [REDACTED]. In addition to grass football pitches, the club has an all-weather pitch and a clubhouse/changing rooms.

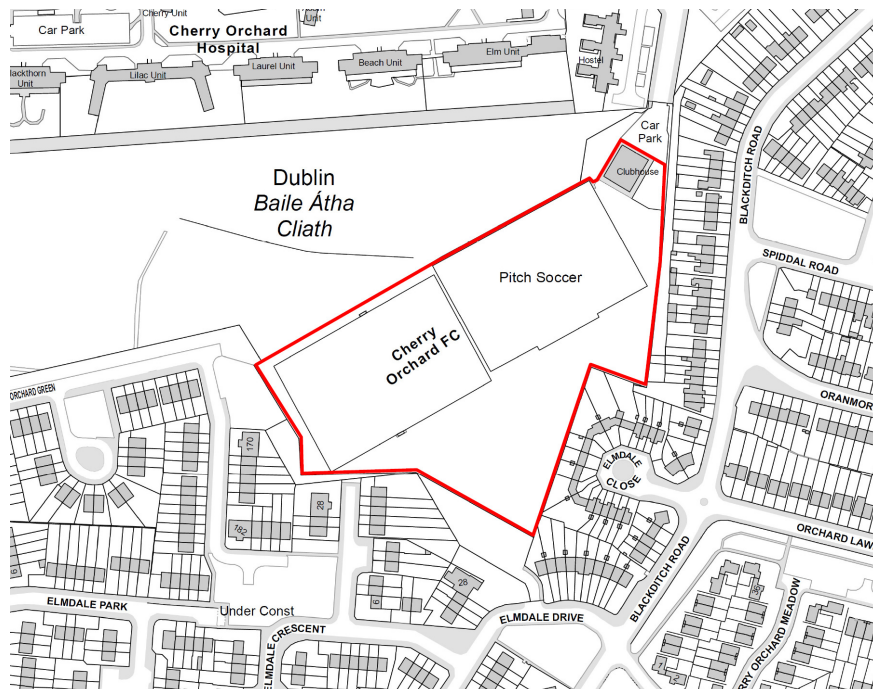


Figure 2: Extent of Subject Land

The subject land forms part of a larger land parcel – ID DCC000061653 - included on the Annual Draft Map as being within scope of the tax measure.

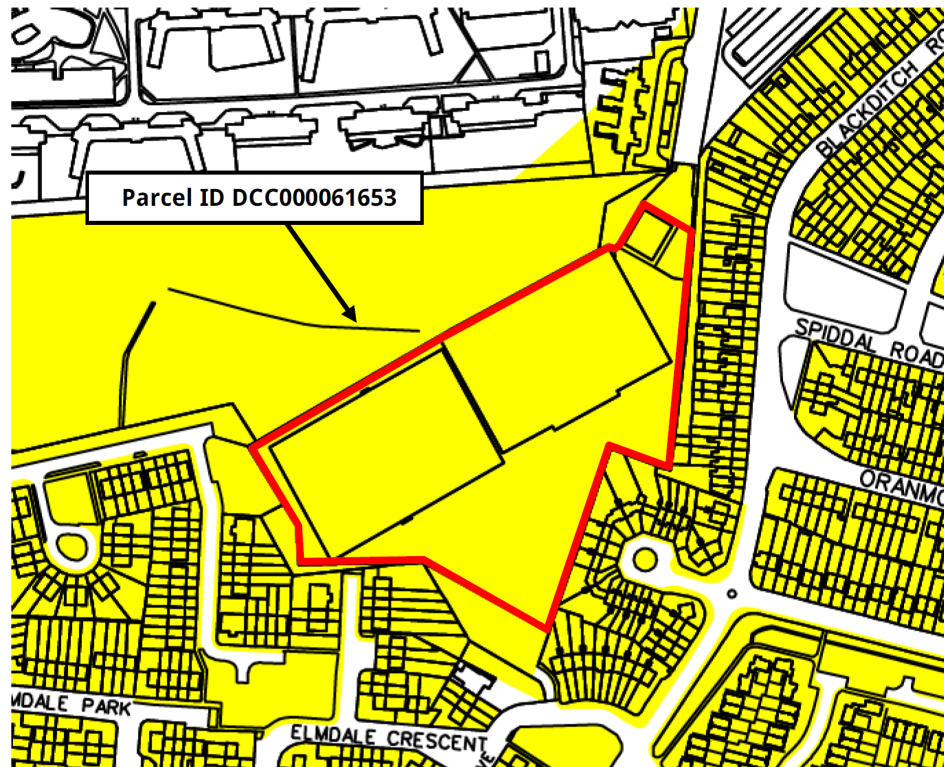


Figure 3: Extract Map D Residential Zoned Land Tax Annual Draft Map for 2026

3. Grounds for Exclusion from the Annual Map for 2026

3.1 Purpose of the Tax Measure

In the 'Residential Zoned Land Tax - Guidelines for Planning Authorities, June 2022' it is stated that the principal purpose of the tax is "to encourage the timely activation of zoned and serviced residential development land for housing, rather than to raise revenue"; and further that it is to "activate existing planning permissions and zonings where housing is permitted and where the land is connected to, or has access to services, but remains undeveloped. It is primarily intended to influence behaviour towards increased housing output".

3.2 'Within or Outside Scope' (of the Tax Measure)

As the Guidelines for Planning Authorities indicate, the first determination to be made is whether the land in question is or is not within scope of the tax measure based on the criteria set out in Section 653B of the Act.

Section 653B reads as follows:

“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 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,

(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.”

Taking each provision in turn:

653B(a)

[Land that] 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*

The subject land would satisfy this sub-section as it is zoned (in the Dublin City Development Plan 2022-2028) as Objective Z1 – ‘To protect, provide and improve residential amenities’ under which residential use is a permissible use.

653B(b)

[Land that] 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

The subject land would satisfy this sub-section as it is located in the established built-up area of the city so the necessary services with sufficient service capacity would likely be available for dwellings to be developed.

653B(c)

[Land that] 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,

The subject land would satisfy this sub-section as on the best information known, its physical condition, it is unaffected by matters to a sufficient extent to preclude the provision of dwellings.

3.3 Exemptions

As set out above, as the subject land would be considered to be within scope, the exemptions for exclusion from the tax measure need to be examined as to whether any apply in this instance.

Section 653B(c) reads as follows:

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,

(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.”

Taking each provision in turn:

(i) [but which is not land] 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,

This exemption would not apply to the subject land that is currently used by football club; a trade or profession is therefore is not being carried on it and it is not liable to commercial rates.

(ii) [but which is not land] that is referred to in paragraph (a)(ii), unless it is reasonable to consider that the land is vacant or idle,

This exemption would not apply to the subject land as it is not considered to be vacant or idle as defined in the legislation.

(iii) [but which is not land] 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,

This exemption would apply to the subject land as it is a sports facility and is held on a long lease for that purpose.

(iv) [but which is not land] that is subject to a statutory designation that may preclude development, or

The land is not subject to a statutory designation that may preclude development.

(v) [but which is not land] on which the derelict sites levy is payable in accordance with the Derelict Sites Act 1990."

The derelict sites levy is not payable on the subject land.

4. Conclusion

We are obliged for this opportunity to make this submission to the City Council for determination in the instance of the subject land.

We submit that due to the fact that the subject land is used for the purposes of [REDACTED] it is outside the scope of the tax measure in accordance with Section 653C(iii)(VII) of the Taxes Consolidation Act 1997. We look forward to receiving confirmation of same and consequently that the required adjustment to the published Draft Annual Map for 2026 is made.

Yours faithfully

[REDACTED]