

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

31 March 2025

Dear Sir/Madam

**Residential Zoned Land Tax - Final Map for 2025**

**9-10 Prussia Street and land to the rear fronting onto Fingal Place, Dublin 7**

**Parcel ID DCC000061701 (part) and DCC000063194 (part)**

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

**1. Introduction**

This submission for rezoning is made on behalf of [REDACTED] and seeks that the Dublin City Development Plan 2022-2028 be varied to change the zoning objective that applies to the above site from Objectives Z1 and Z2 to Objective Z6: 'To provide for the creation and protection of enterprise and facilitate opportunities for employment creation'.

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.

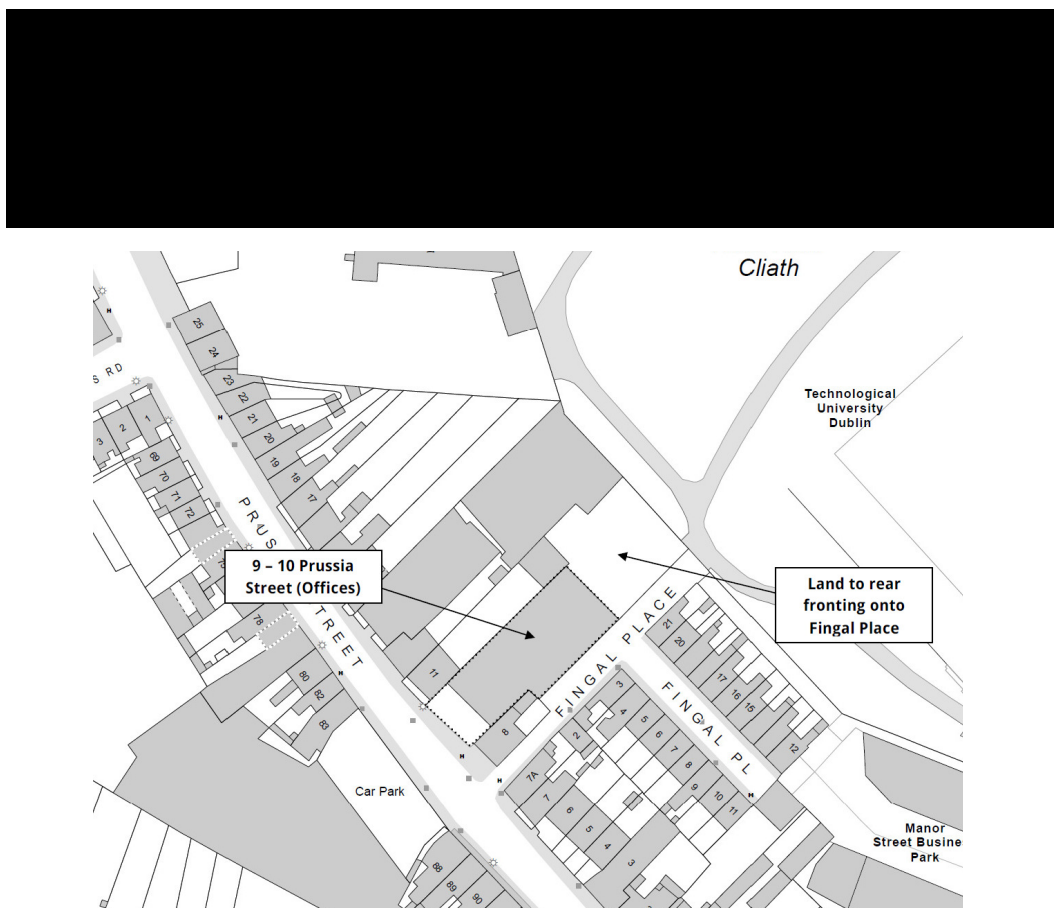
The subject land that is currently subject to an existing bona fide economic activity is zoned for the purposes of providing residential development; however the owners do not wish to develop the land for that purpose.

**75 Fitzwilliam Lane, Dublin 2, Ireland**

## 2. Subject Site

The subject site comprises:

### 9 – 10 Prussia Street



**Figure 1: Subject Site**

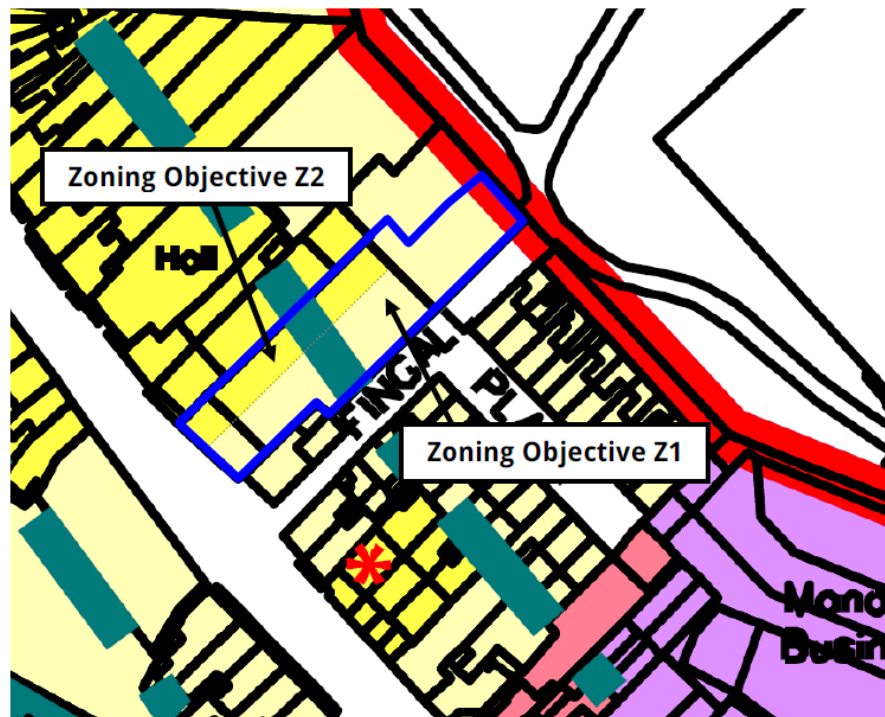
### Land to rear fronting onto Fingal Place

Part of a hard surfaced open yard area to the rear is used as [REDACTED] [REDACTED]. The land is enclosed on the Fingal Place frontage by a high wall and there are gates in the wall that facilitate vehicle access to the yard area.

In January 2008 An Bord Pleanála granted planning permission for the construction of a 2.5 metre high security wall with side rolling gates along the boundary of the subject land onto Fingal Place to enclose what was open and unused land at the time, to permit access/egress to the rear of 9-10 Prussia Street and to the premises at the rear of 10, 11 and 13 Prussia Street (An Bord Pleanála Reference PL.29N.224421).

### 3. Current Zoning Objectives

The subject site is zoned Objective Z1: 'To protect, provide and improve residential amenities' and Objective Z2: 'To protect and/or improve the amenities of residential conservation areas' in the Dublin City Development Plan 2022-2028.



**Figure 2: Current Zoning Objectives**  
(Dublin City Development Plan 2022-2028: Map E (extract))

### 4. Land included on the Residential Zoned Land Tax Final Map for 2025

The land within the applicant's ownership on the Final Map for 2025 straddles two separate parcels - DCC000063194 and DCC000061701 - as set out in Figure 3 overleaf.



**6. 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:-*

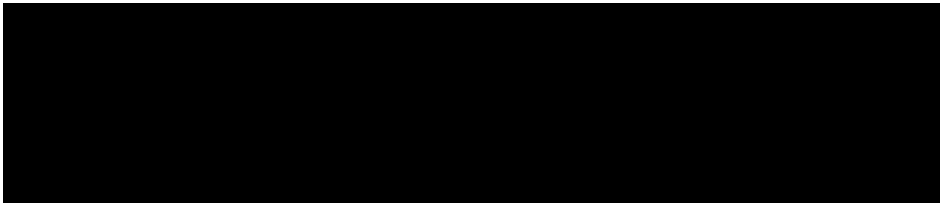
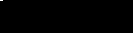
- *subject to an existing bona fide economic activity other than to serve the purposes of residential development;*
- *zoned for the purposes of residential development in a development plan or local area plan;*

*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 ....".*

**7. Reasons in support of the variation of the Development Plan**

It is submitted that the Development Plan should be varied such that the subject property is zoned Objective Z6 and this should be facilitated by the City Council as:

1. The subject property is currently subject to an existing bona fide economic activity:
  - The building has been occupied as offices since 1998 by an established engineering consultancy (O'Connor Sutton Cronin: [www.ocsc.ie](http://www.ocsc.ie)) with 200+ employees.
  - The hard surfaced open yard area to the rear is used as car parking for the offices and storage in connection with the office use.
  - Commercial rates are paid on the premises having been revalued for full office rates in 2011.
  - The property owners return tax on the rent annually to Revenue.
2. The existing sitting tenants are entitled to a new lease under the business equity rules, which is completely out of the owners' control, and have the rights to do so into the future. Due to its physical condition, the provision of dwellings on the property is effectively precluded in the immediate and long-term.

3. While the property is zoned for the purposes of providing residential development; the owners do not wish to develop the land for that purpose.
4. The proposed zoning Z6 objective is consistent with and reflective of the existing bona fide office 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.   
 Employees support the many businesses in the locality. This is consistent with the recognition in the Guidelines for Planning Authorities that economic uses provide employment in the local area and are part of a balanced approach to ensuring a variety of uses in support of sustainable communities.

## **8. 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 subject site to Objective Z6.

Yours faithfully

