

RZLT Map, Active Land Management Unit  
Planning and Property Development Department  
Block 4, Floor 2,  
Civic Offices,  
Wood Quay,  
Dublin 8,  
D08RF3F

Tuesday, 1<sup>st</sup> of April 2025

**Submitted via Dublin City Council Online Portal**

**Re: Submission on Draft 2026 Map for the Residential Zoned Land Tax - Site at Unit 01, McKee Avenue, Dublin 11**

**Draft RZLT Map Parcel ID: DCC000064152**

Dear Sir/Madam,

## 1.0 INTRODUCTION

Tom Phillips and Associates (TPA)<sup>1</sup> have been instructed by our client Ireland [REDACTED] to make this submission to Dublin City Council in response to the above referenced Residential Zoned Land Tax (RZLT) Draft 2026 Map published for public consultation on 1<sup>st</sup> February 2025.

The Finance Act 2021 introduced the taxation measure to activate land, which is suitably zoned and connected to, or has access to services for the provision of housing. Part 6, Section 80 of the Act of 2021 contains the provisions of the Residential Zoned Land Tax. Section 80 amends Part 22 of the Taxes Consolidation Act 1997 to introduce Part 22A containing the provisions of the tax measure.

This submission is made in accordance with the Taxes Consolidation Act 1997 (as amended), specifically Subsection 653D (1)(a), Section 80 of the Finance Act 2021 (Hereafter referred to as 'The Finance Act').

The Finance Act and the *Residential Zoned Land Tax - Guidelines for Planning Authorities* issued by the Department of Housing, Local Government and Heritage in June 2022 have been fully reviewed in preparing this submission.

[REDACTED]

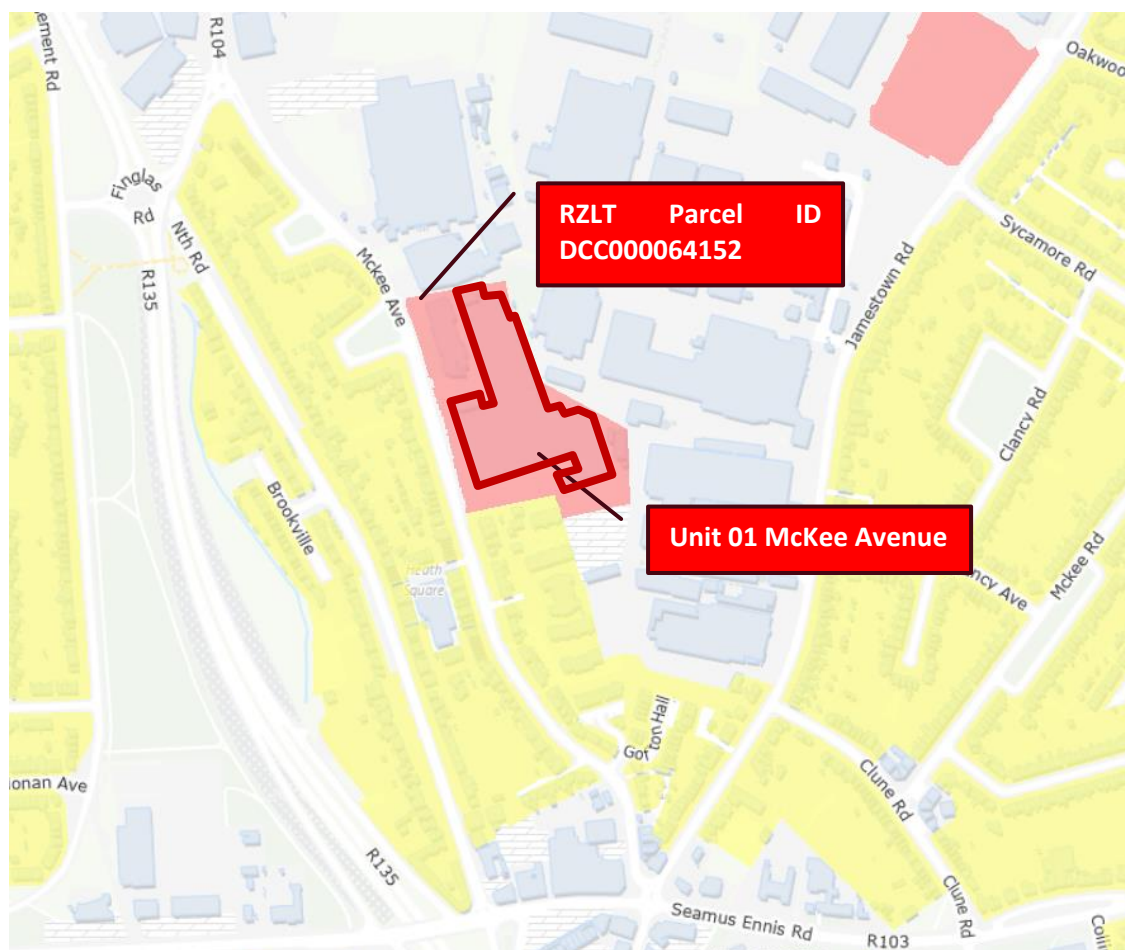
The Draft Map issued includes our client's site. The subject site is located at Unit 01, McKee Avenue, Dublin 11, as identified in the OS Map enclosed at Appendix A.

This submission requests that this land is removed from the RZLT Map as the site is in use and therefore should be excluded from the map in accordance with Subsection 653B(c)(i) of the Finance Act.

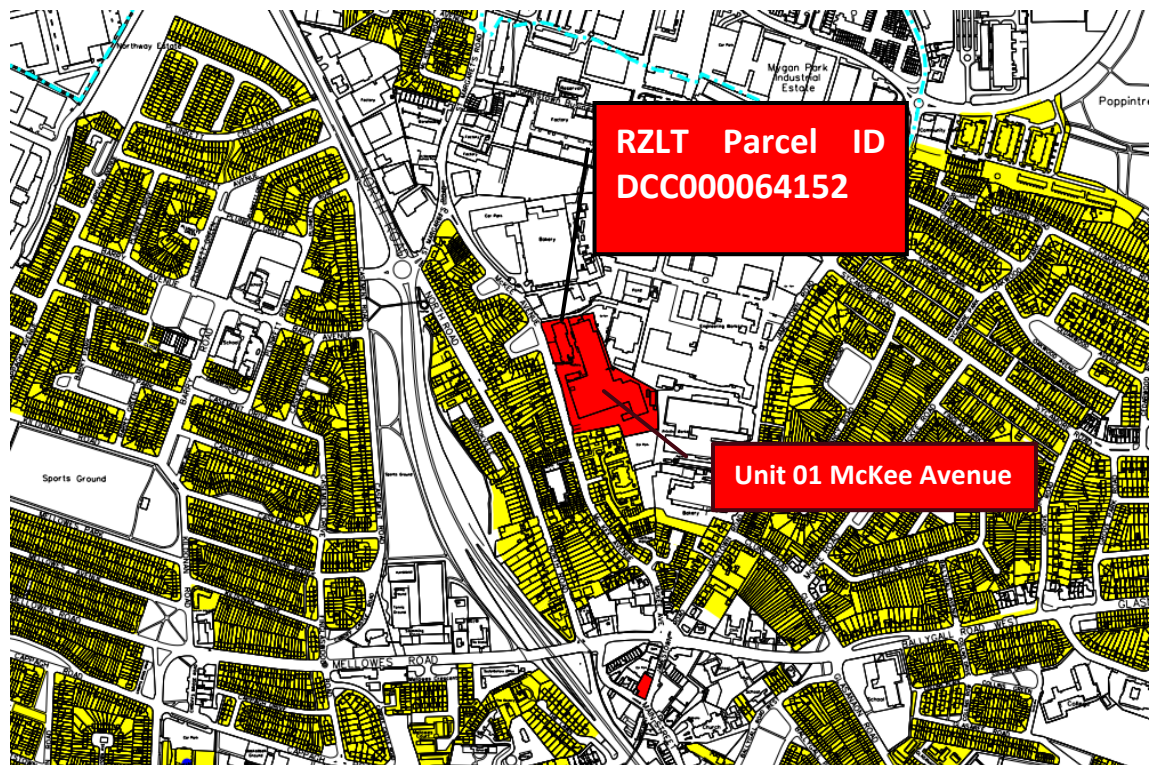
## **2.0 SITE LOCATION AND DESCRIPTION**

The site, as indicated below, is located within the Former Georgia Pacific Facility, McKee Avenue, Finglas, Dublin 11.

The site, Unit 01 McKee Avenue, has been identified in the Draft RZLT Map as part of parcel ID DCC000064152. Please refer to Figures 2.1 to 2.3 and Appendix A of the submission for the site location.



**Figure 2.1:** Subject Site outlined in red (Source: Residential Zoned Land Tax – Annual Draft map for 2026 – Department of Housing, Local Government and Heritage, extracted and annotated by TPA March 2025)



**Figure 2.2:** Extract from Annual Draft RZLT Map for 2026 with Subject Site identified (Source: Dublin City Council RZLT Annual Draft Map for 2026 Map A, extracted and annotated by TPA, March 2025)

The subject site comprises a large warehouse.

The warehouse





Figure 2.3: Unit 01 McKee Avenue outlined in red (Source: Google Earth, annotated by TPA, March 2025)

### 3.0 PLANNING POLICY CONTEXT

Our client's site is located within the Dublin City Council administrative area and therefore subject to the provisions of the Dublin City Development Plan 2022-2028 ('The Development Plan').

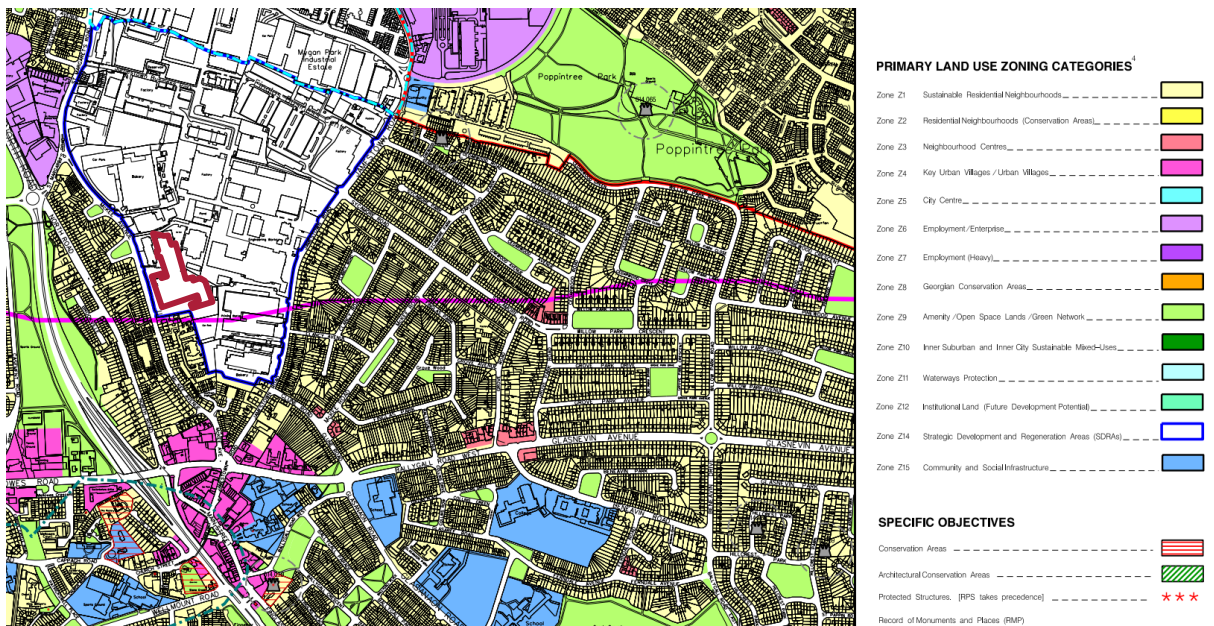
The site is zoned Z14 Strategic Development and Regeneration Areas (SDRAs) within the Development Plan, land for which the objective is:

*"To seek social, economic and physical development and/or regeneration of an area with mixed-use, of which residential would be the predominant use".*

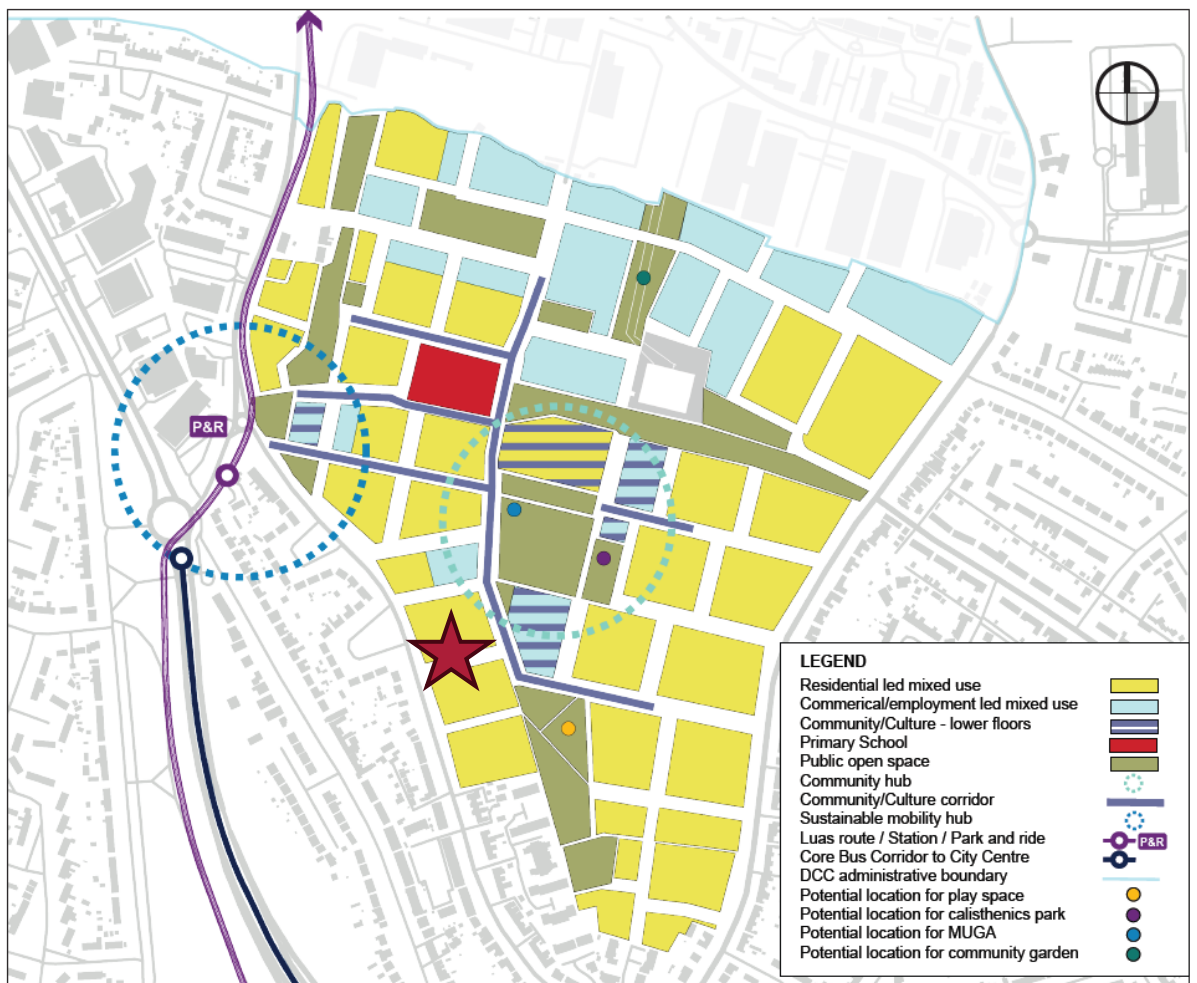
The site forms part of the Finglas Village Environs and Jamestown Lands Strategic Development Regeneration Area (SDRA 3).

A Masterplan for the Jamestown Lands was prepared and adopted as part of the Development Plan (Variation No. 4 adopted in 2024).

The subject site is indicated for 'Residential led Mixed Use' within the Masterplan.



**Figure 3.1:** Extract from Dublin City Development Plan Zoning Map with Subject Site outlined in Red (Source: Dublin City Development Plan Map A, extracted and annotated by TPA, March 2025)



**Figure 3.2:** Extract from Jamestown Masterplan 2023 with Subject Site denoted by Red Star (Source: Jamestown Masterplan - Appendix of Dublin City, Development Plan, extracted and annotated by TPA, March 2025)



#### 4.0 GROUNDS OF SUBMISSION

Section 653B of the Finance Act sets the criteria for the inclusion of land on the RZLT map. To satisfy the criteria as identified in section 653B, land must be zoned residential use or for mixed uses including residential within a Development Plan, Strategic Development Zone Planning Scheme or a Local Area Plan.

This can include lands which are identified solely or primarily for residential purposes within a zoning matrix and mixed-use zonings where residential developments are permitted in principle.

In addition, the land must be connected to or have access to public infrastructure and facilities necessary for dwelling to be developed and with sufficient service capacity available for such development.

However, there are exclusions from the scope of the tax which include operating uses on zoned lands.

Subsection 653B (c)(i) and (ii) of the Finance Act refer.

Subsection 653 (c)(i) excludes 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 provide services to residents of adjacent residential areas”.*

This section relates to land that is zoned solely or primarily for residential use.

Subsection 653 (c)(ii) excludes land *“that is referred to in paragraph (a)(ii), unless it is reasonable to consider that the land is vacant or idle”.*

This section relates to land that is zoned for a mixture of uses, including residential use.

In this case, as the land use zoning stipulates that residential should be the predominant use, subsection 653 (c)(i) above is considered more applicable. But in either case, the subject site should be exempt from inclusion on the RZLT map due its current use. The subject site could not be considered to be vacant or idle.

As noted, the subject site is occupied by

Both of these rate paying uses provide essential goods and services to residents of adjacent residential areas and to the public generally. [REDACTED]

[REDACTED]

Both of these uses have been in operation predating the introduction of the Residential Zoned Land Tax in 2022. We submit to the local authority that the warehouse in question was wrongly included in previous RZLT maps. This submission seeks to rectify this error.

Details of both business lease agreements have been enclosed at Appendix B of this submission, confirming their occupation of the subject site.

## 5.0 CONCLUSION

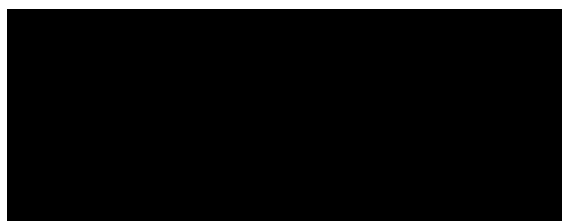
This submission requests that the subject site at Unit 01, McKee Avenue, Dublin 11, identified as Parcel ID ref. DCC000064152 is excluded from the final RZLT Map to be published as the subject site does not fully satisfy the relevant RZLT criteria in Subsection 653B of the Finance Act.

The site is in use by two businesses that are subject to commercial rates and provide essential goods and services to residents of adjacent residential areas and to the public generally.

We trust that sufficient information has been provided with this submission in order for Dublin City Council to exclude the subject site from the final map.

However, if further information is required, please do not hesitate to contact us.

Yours Sincerely,



**Associate**  
**Tom Phillips + Associates**



## **Appendix A: Site Location Map**



Planning Pack Map



Tailte  
Éireann

**CENTRE  
COORDINATES:**  
ITM 713065,739614

**PUBLISHED:**  
28/03/2025

**ORDER NO.:**  
50457329\_1

**MAP SERIES:**  
1:1,000

**MAP SHEETS:**  
3131-12

**COMPILED AND PUBLISHED BY:**  
Tailte Éireann,  
Phoenix Park,  
Dublin 8,  
Ireland.  
D08F6E4

[www.tailte.ie](http://www.tailte.ie)

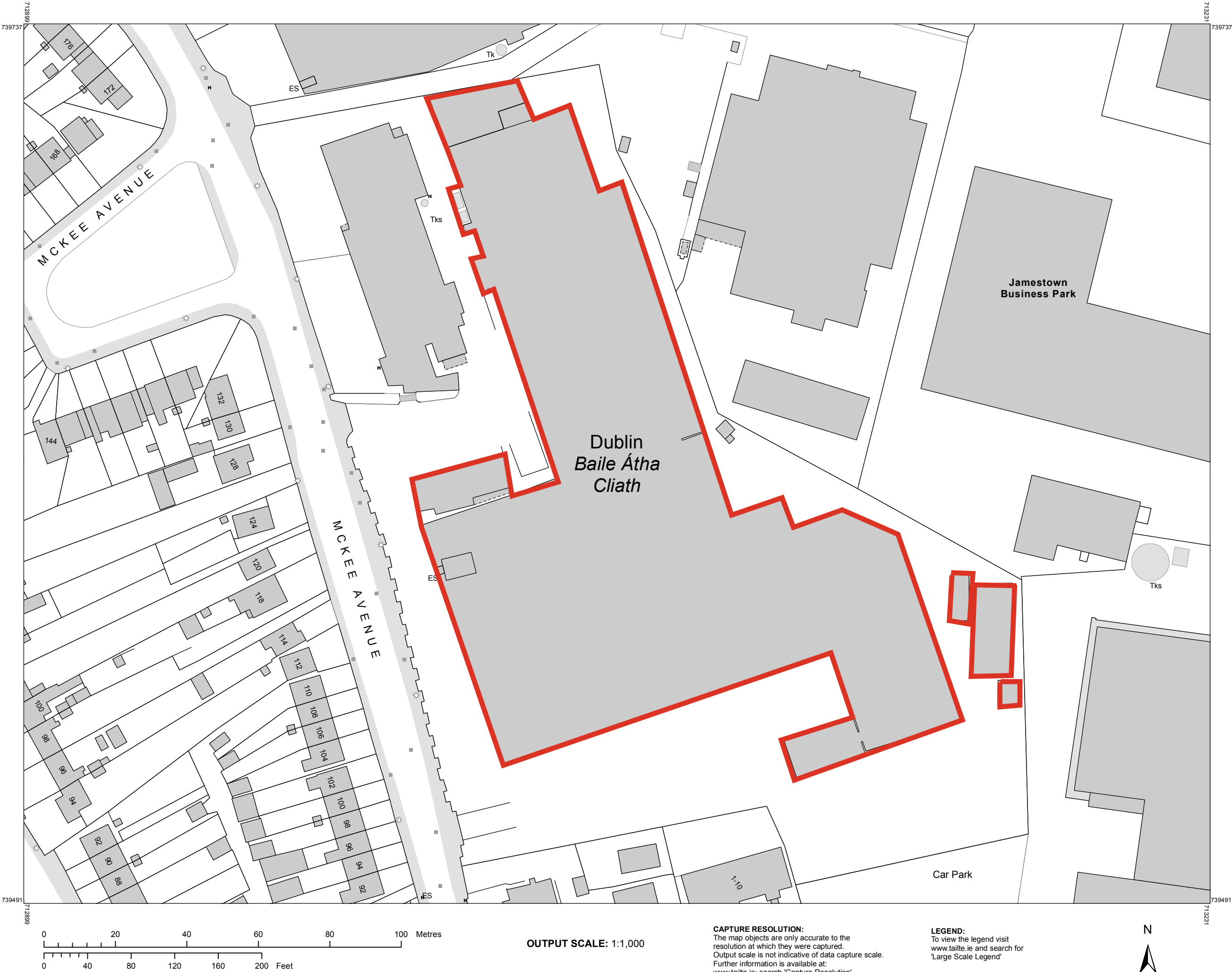
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The representation on this map of  
a road, track or footpath  
is not evidence of the existence  
of a right of way.

This topographic map  
does not show  
legal property boundaries,  
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**OUTPUT SCALE:** 1:1,000

**CAPTURE RESOLUTION:**  
The map objects are only accurate to the  
resolution at which they were captured.  
Output scale is not indicative of data capture scale.  
Further information is available at:  
[www.tailte.ie](http://www.tailte.ie); search 'Capture Resolution'

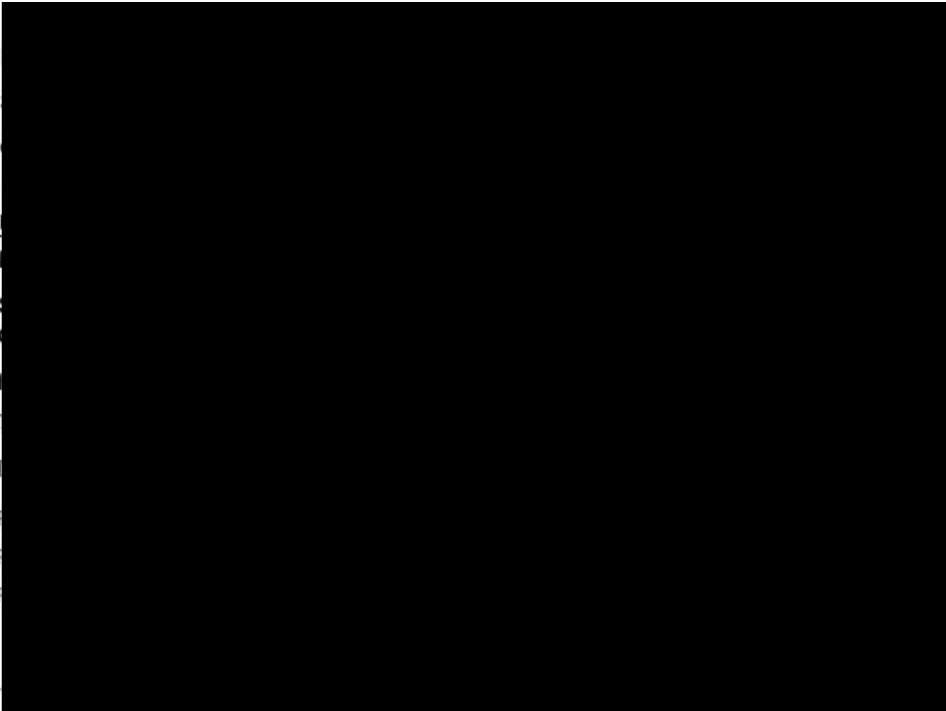
**LEGEND:**  
To view the legend visit  
[www.tailte.ie](http://www.tailte.ie) and search for  
'Large Scale Legend'

**Appendix B:** Lease agreements for





**Counterpart Stamp Certificate - Original Fully and Properly Stamped**



Date Issued: 11/11/2020

Notice Number: 91718147-83089C

**Dated 1<sup>st</sup> October 2020**

[REDACTED]

**Landlord**

[REDACTED]

**Tenant**

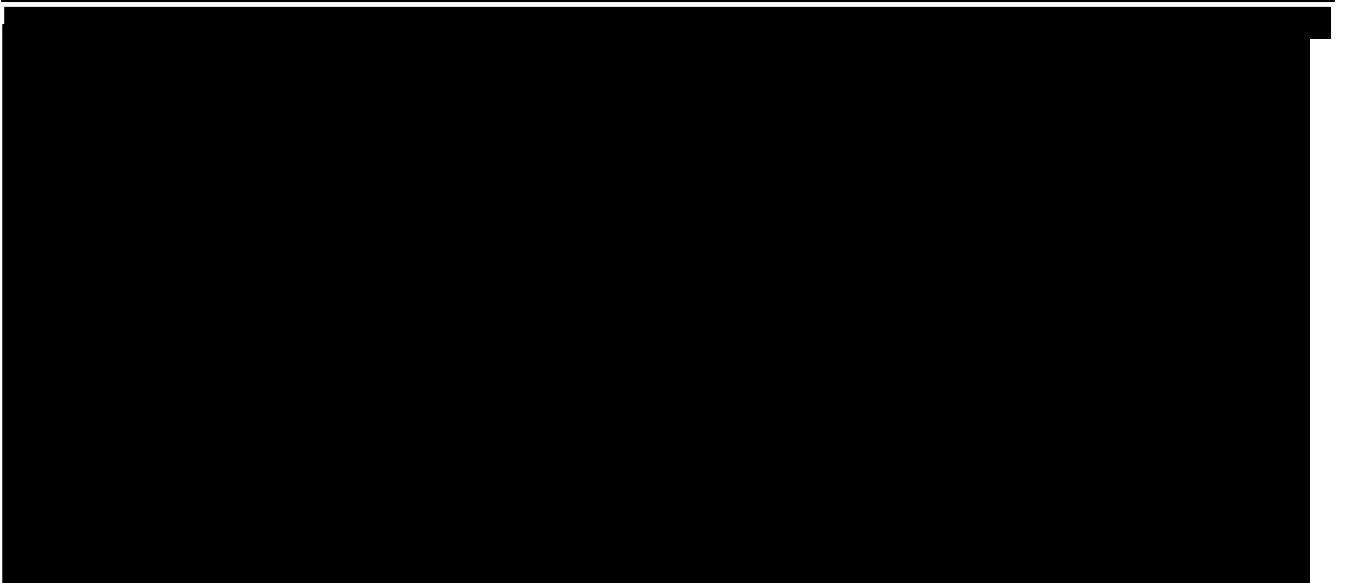
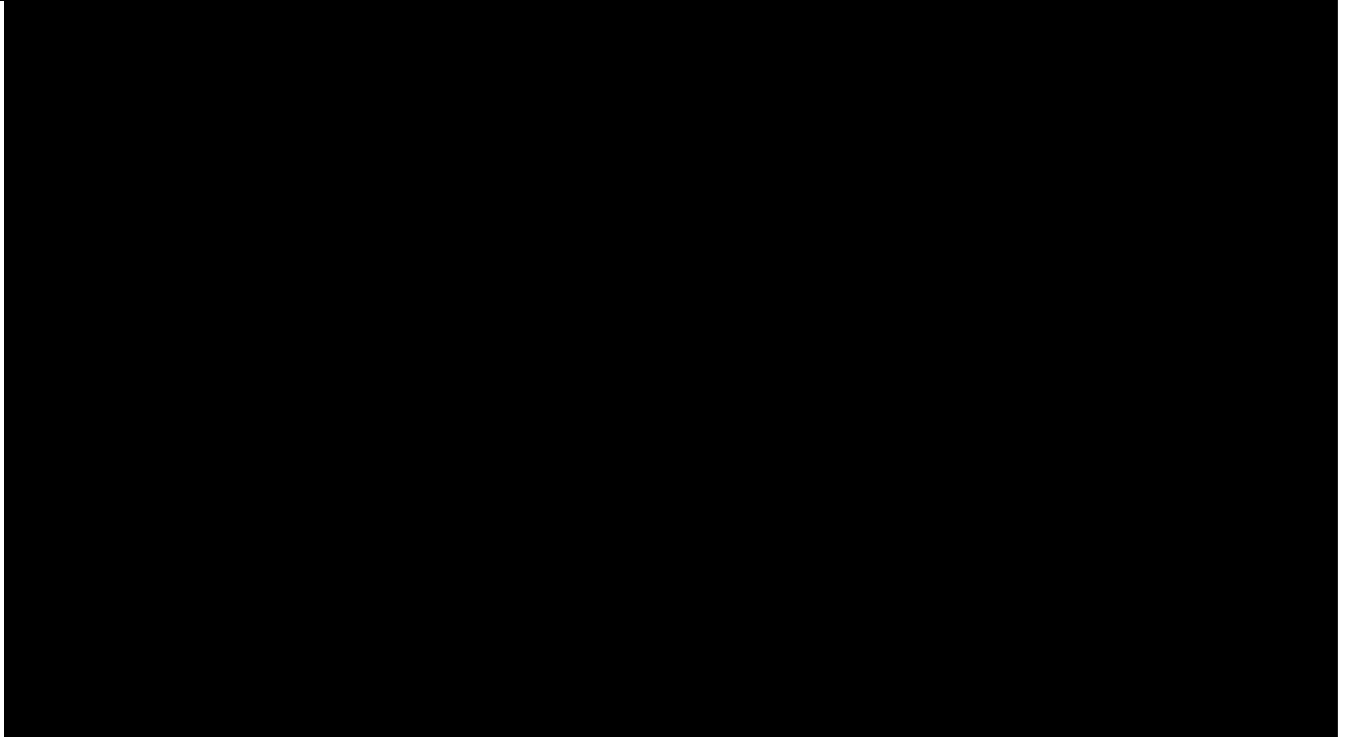
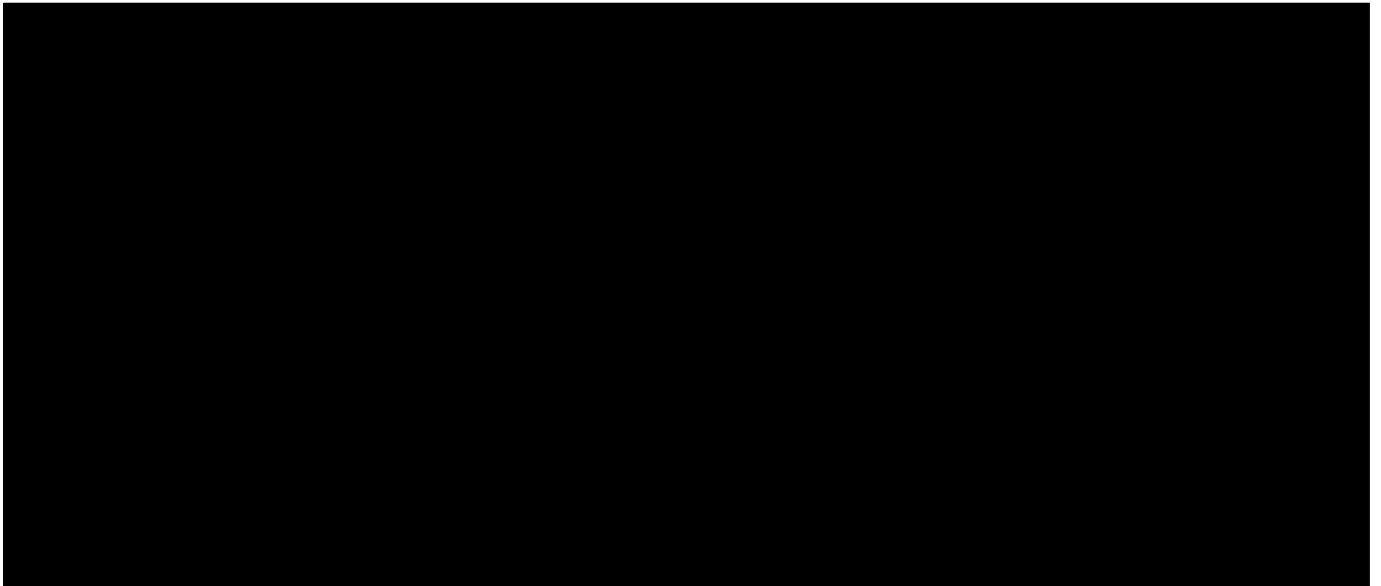
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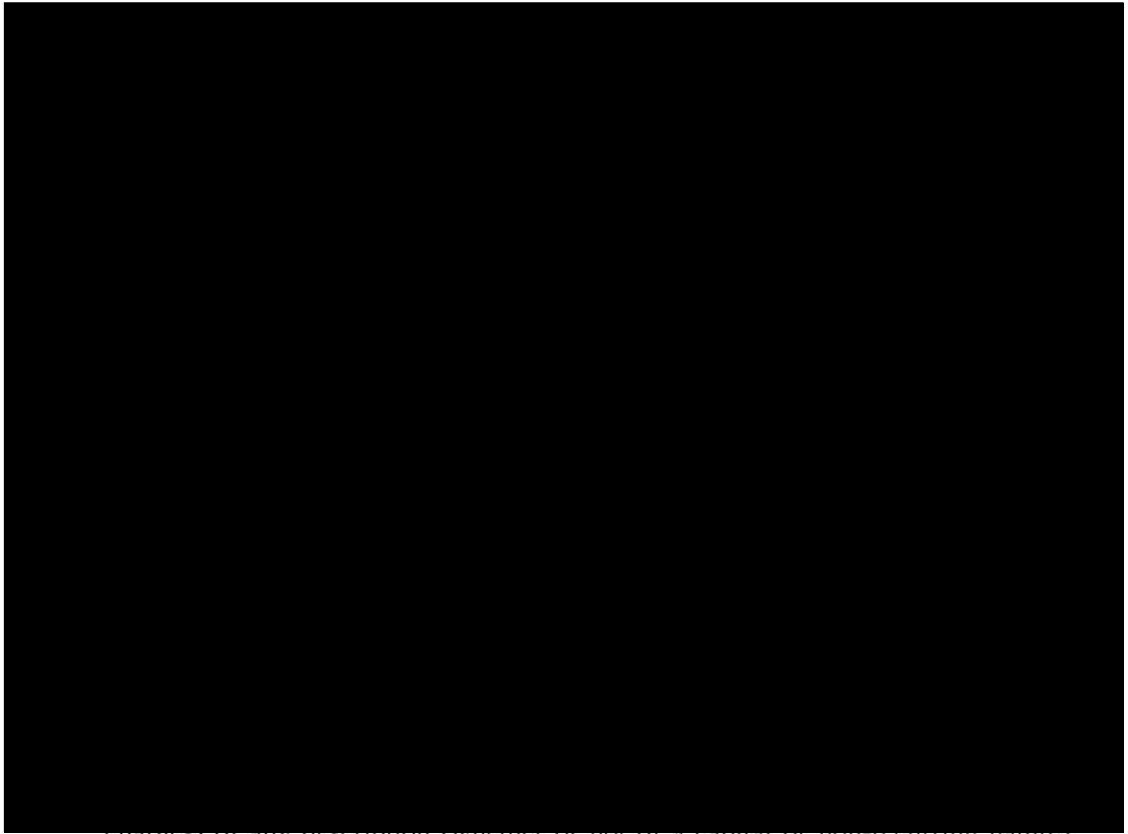
**LEASE**  
**Part of Former Georgia Pacific Facility**  
**McKee Avenue**  
**Finglas**  
**Dublin 11**

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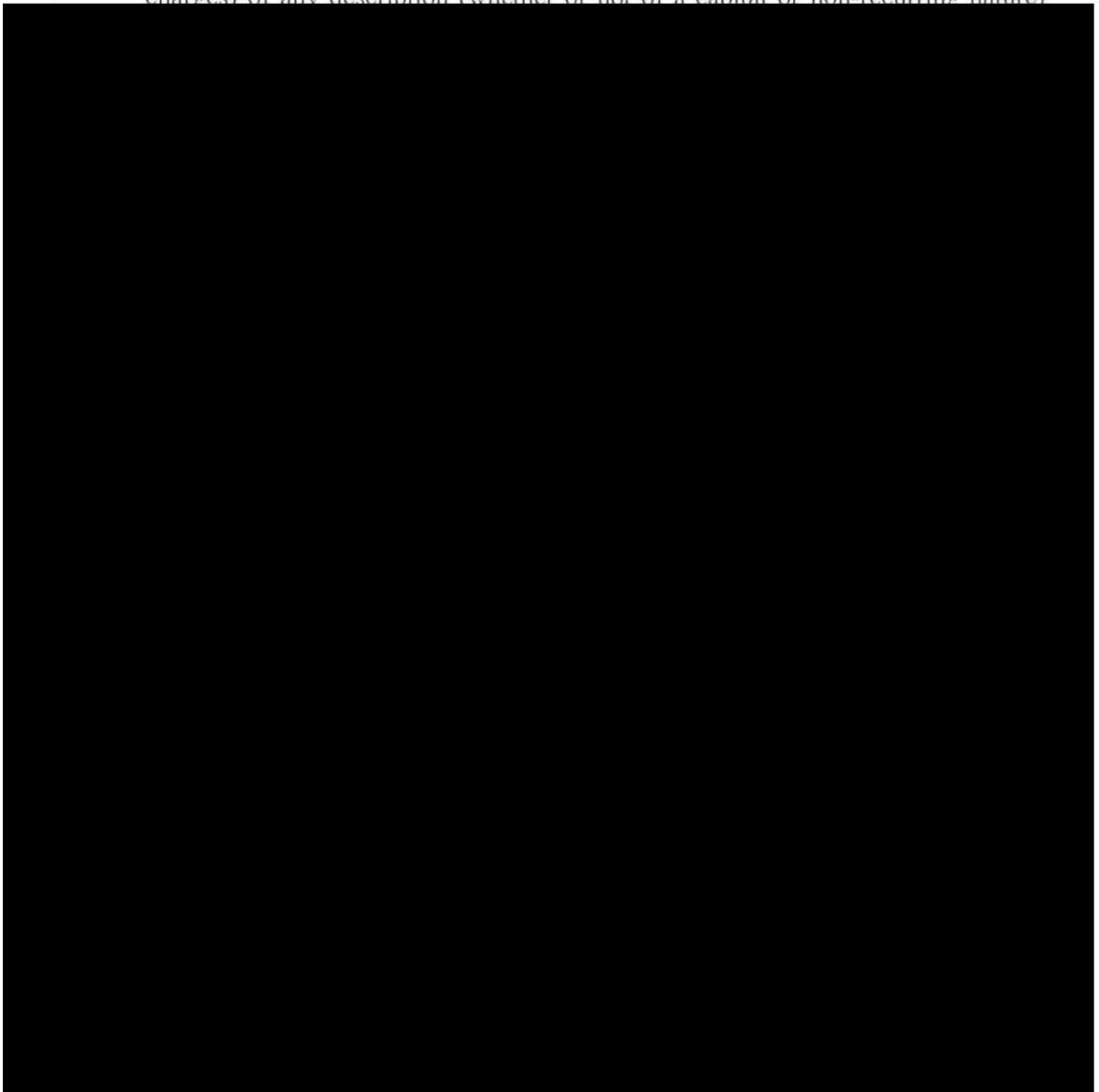


**THIS LEASE** is dated the 1<sup>st</sup> day of October 2020 and made **BETWEEN:**





ADDRESS OF THE PERSON TO WHOM THE COPY OF THE REPORT IS TO BE SENT



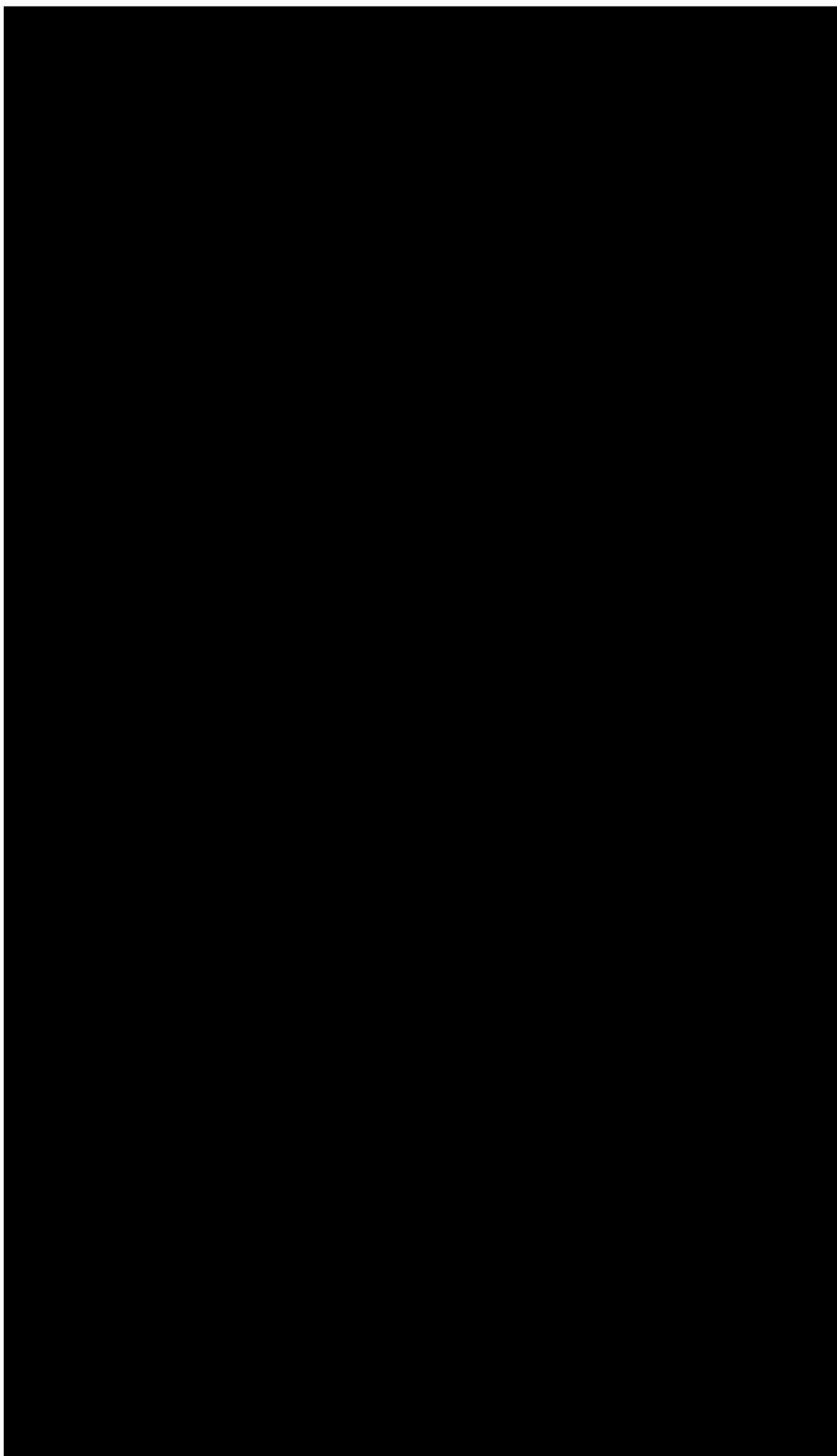
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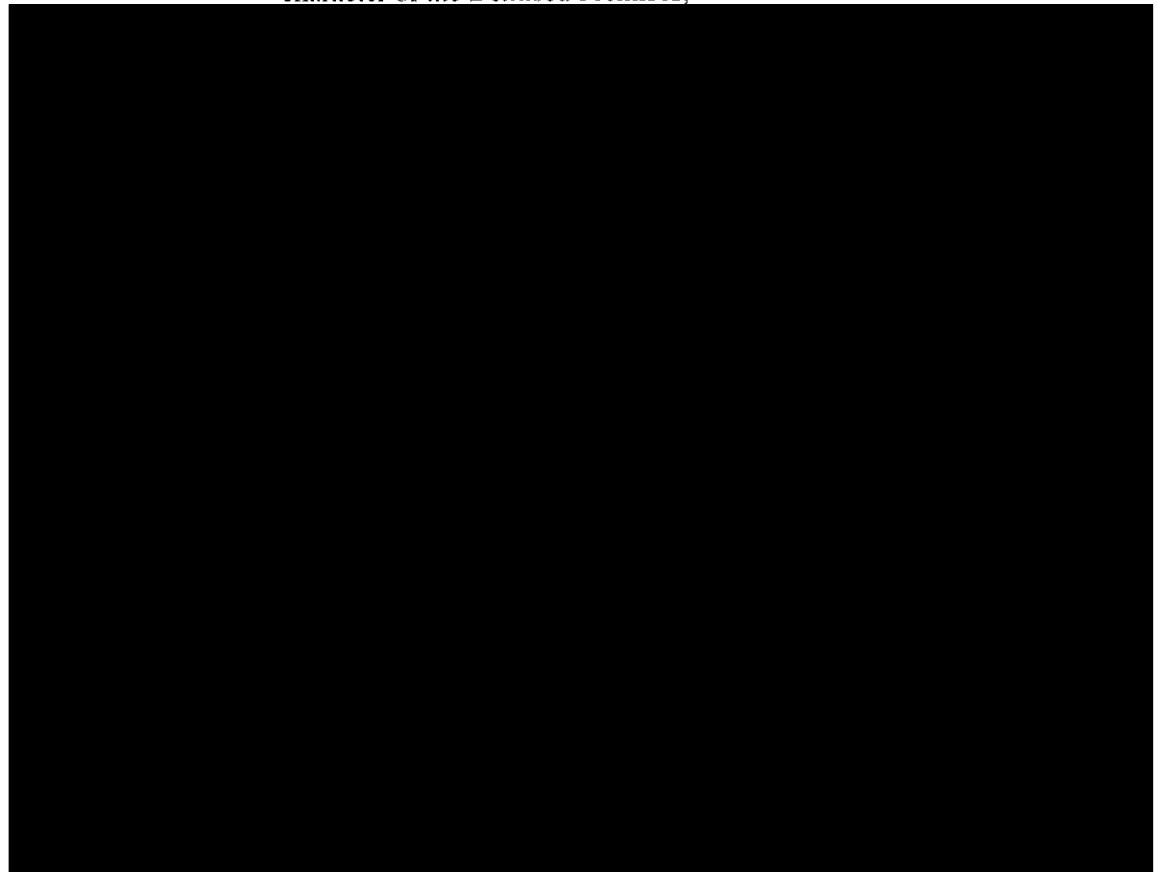
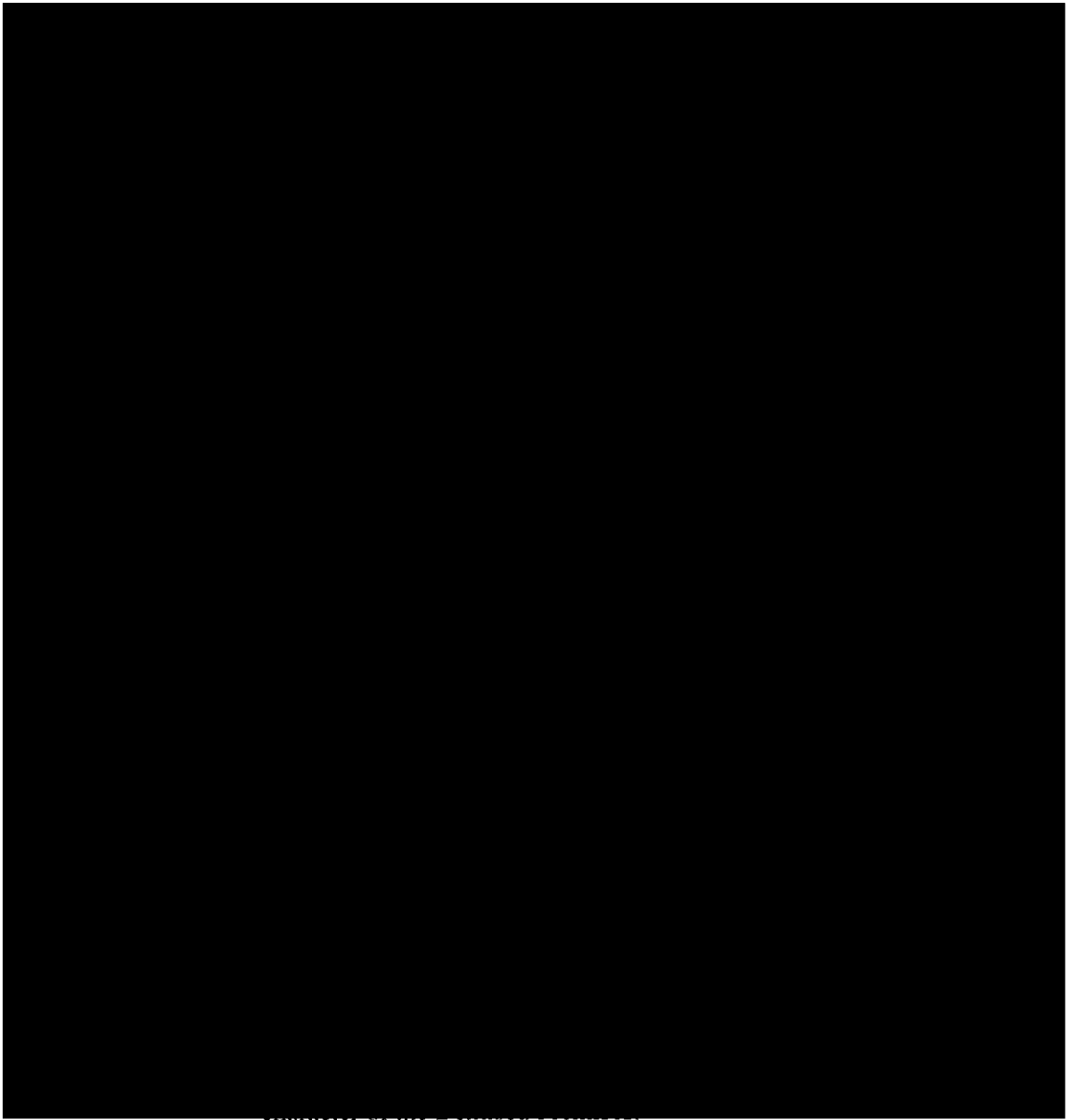
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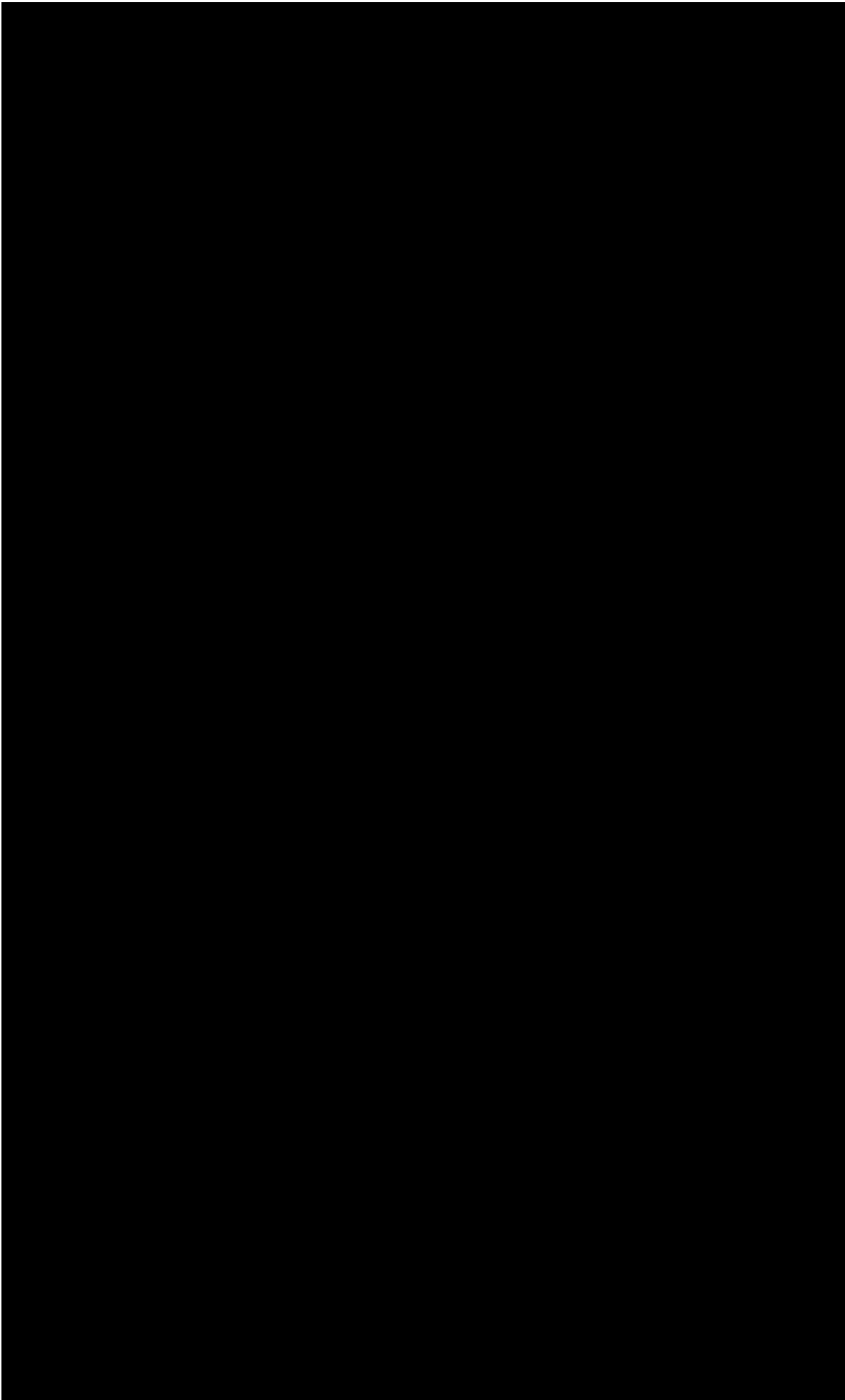
Comments which are not in accordance with clause 9.19 of this Lease and which

[REDACTED]







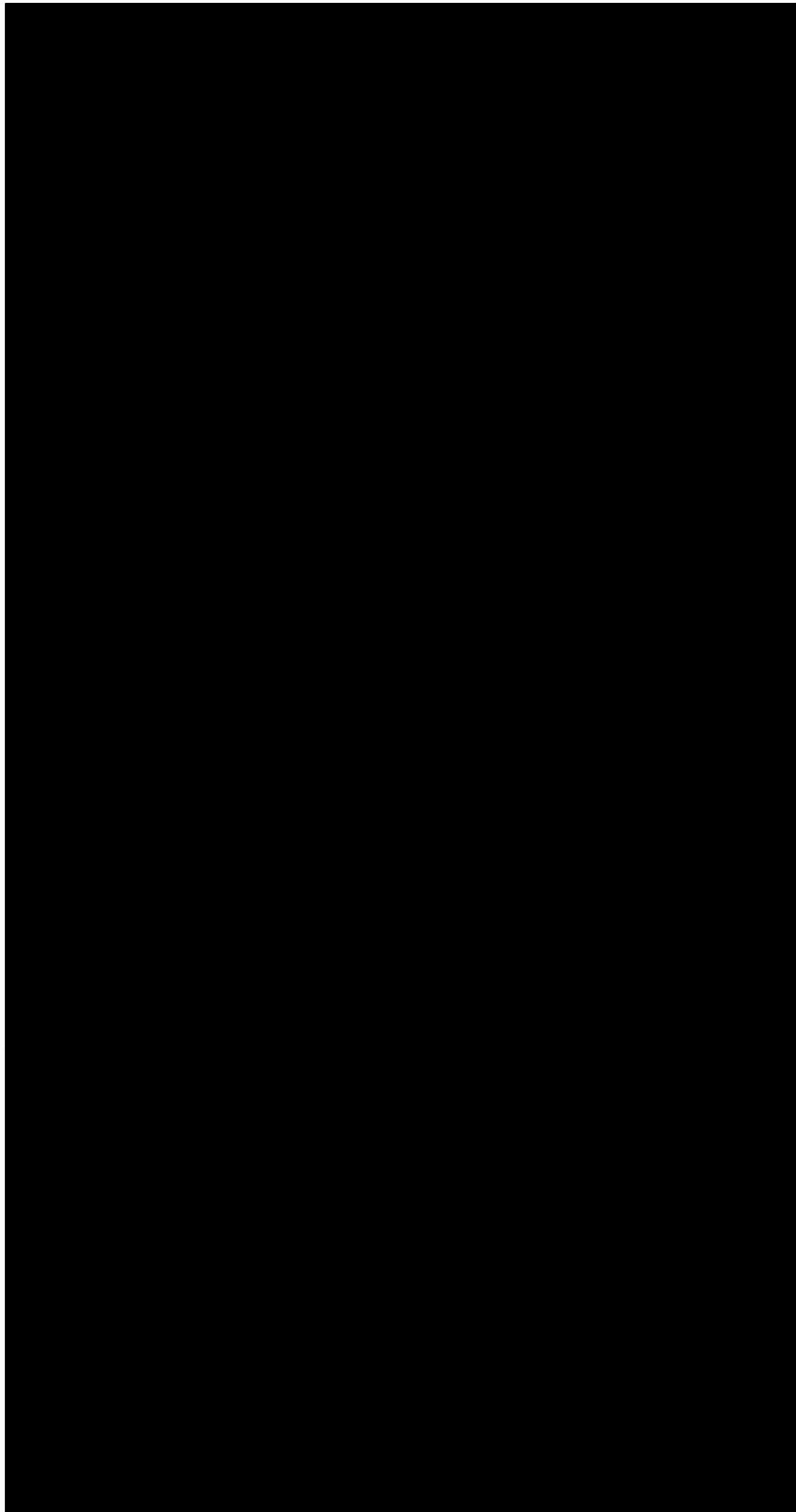


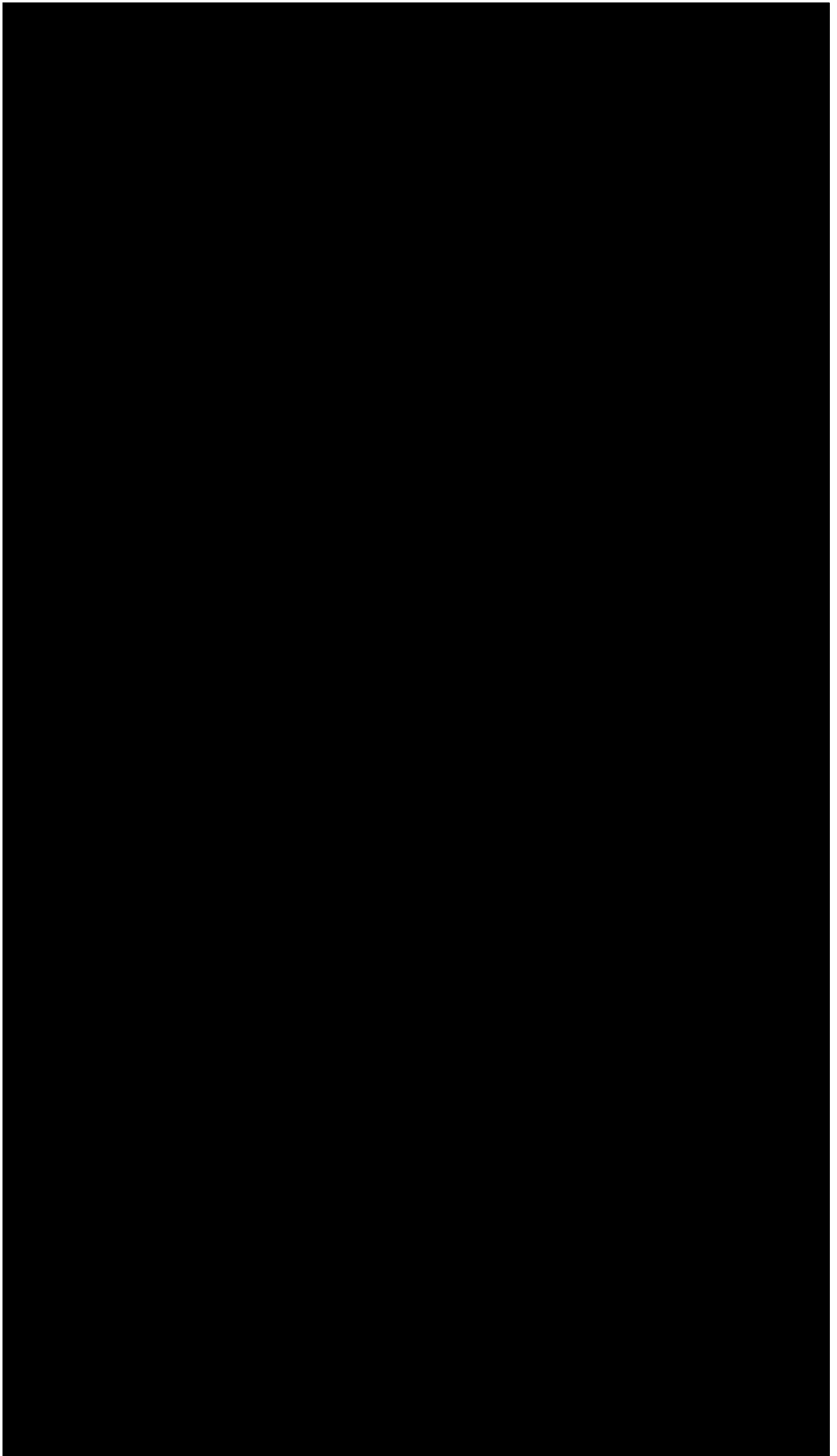
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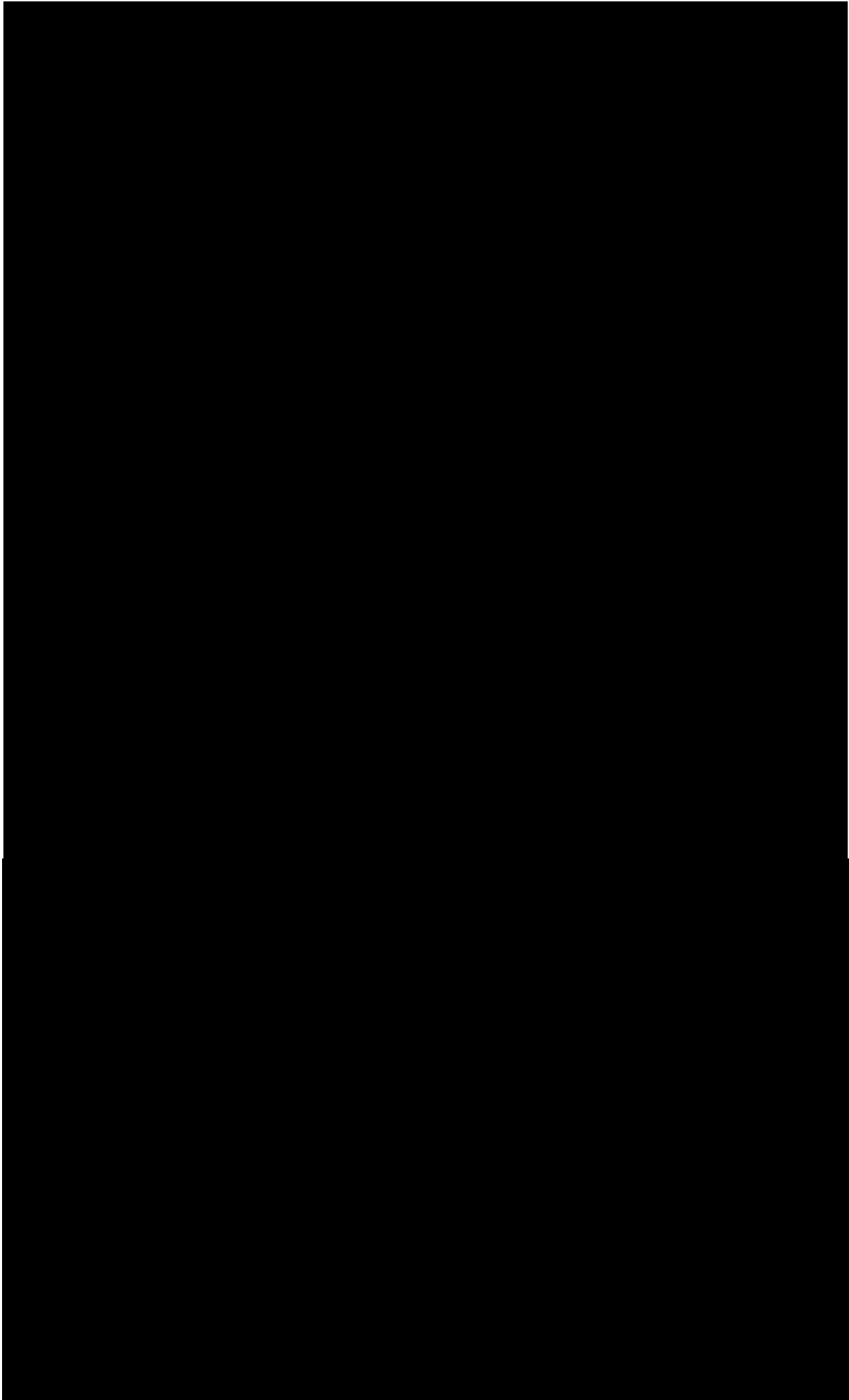
PROPERTY HELD BY THE LANDLORDS IN CONNECTION TO.

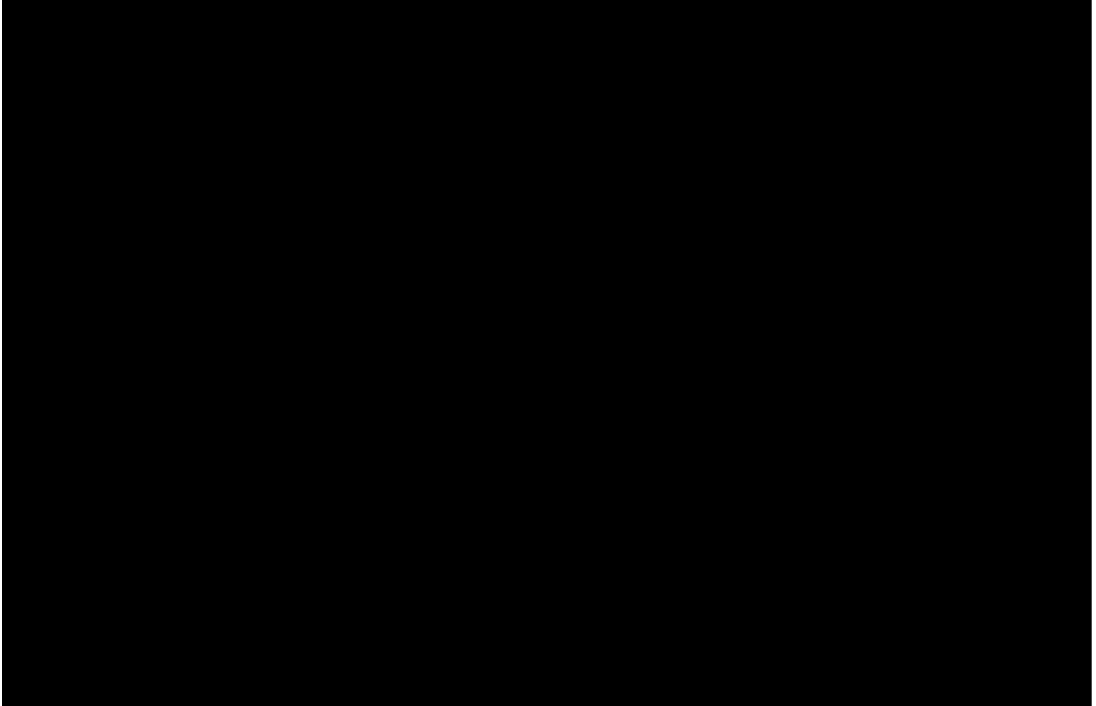
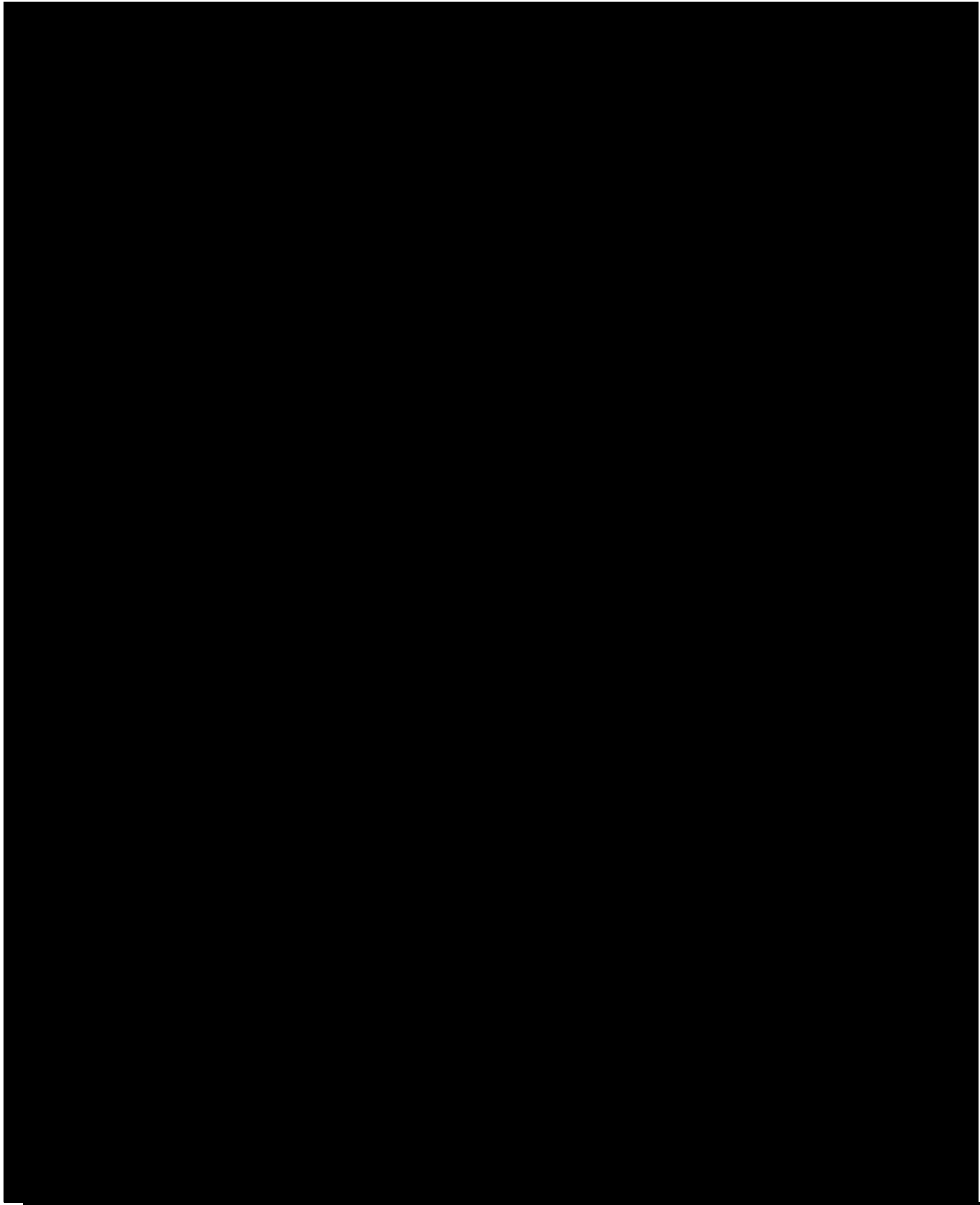
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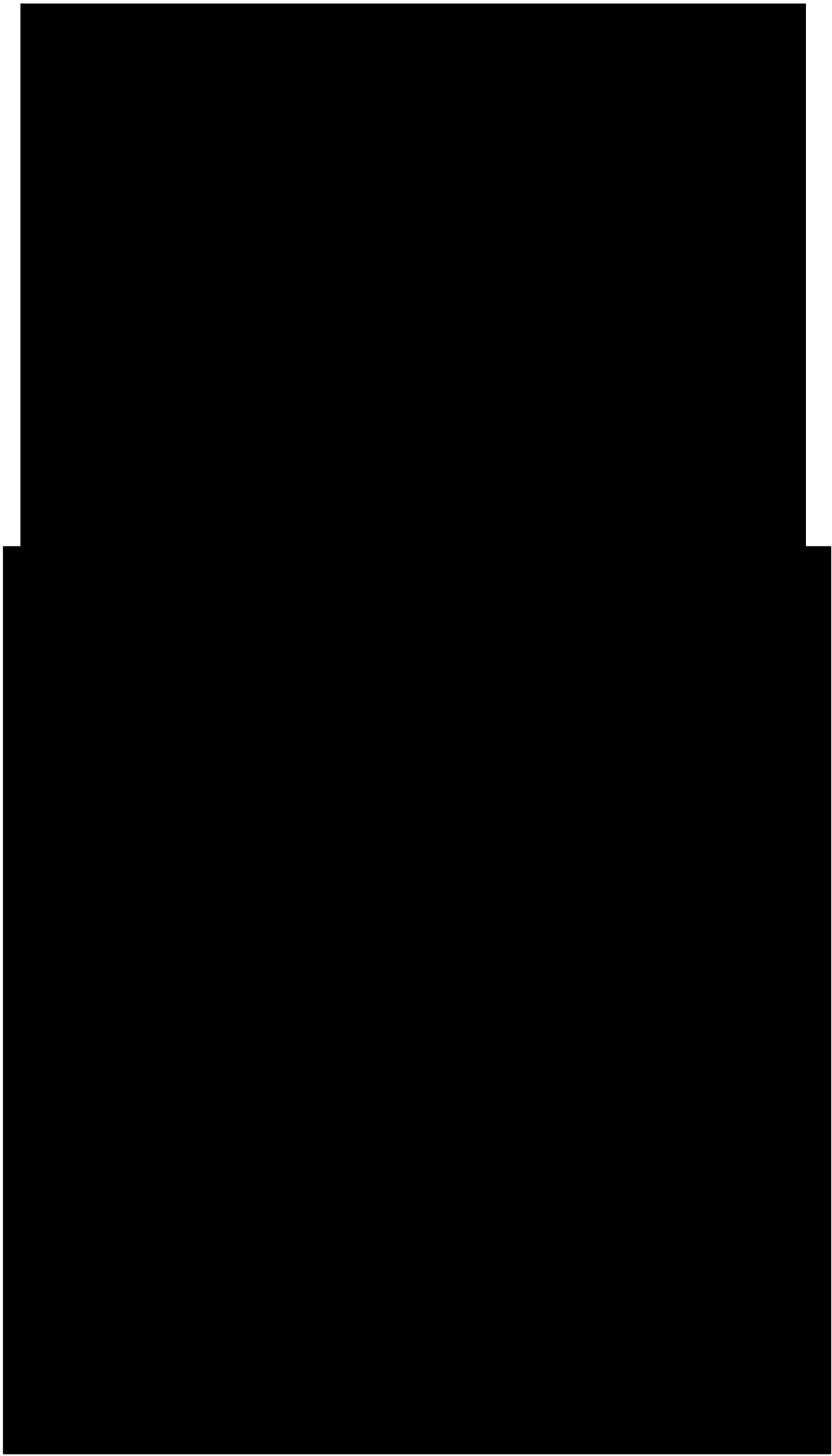






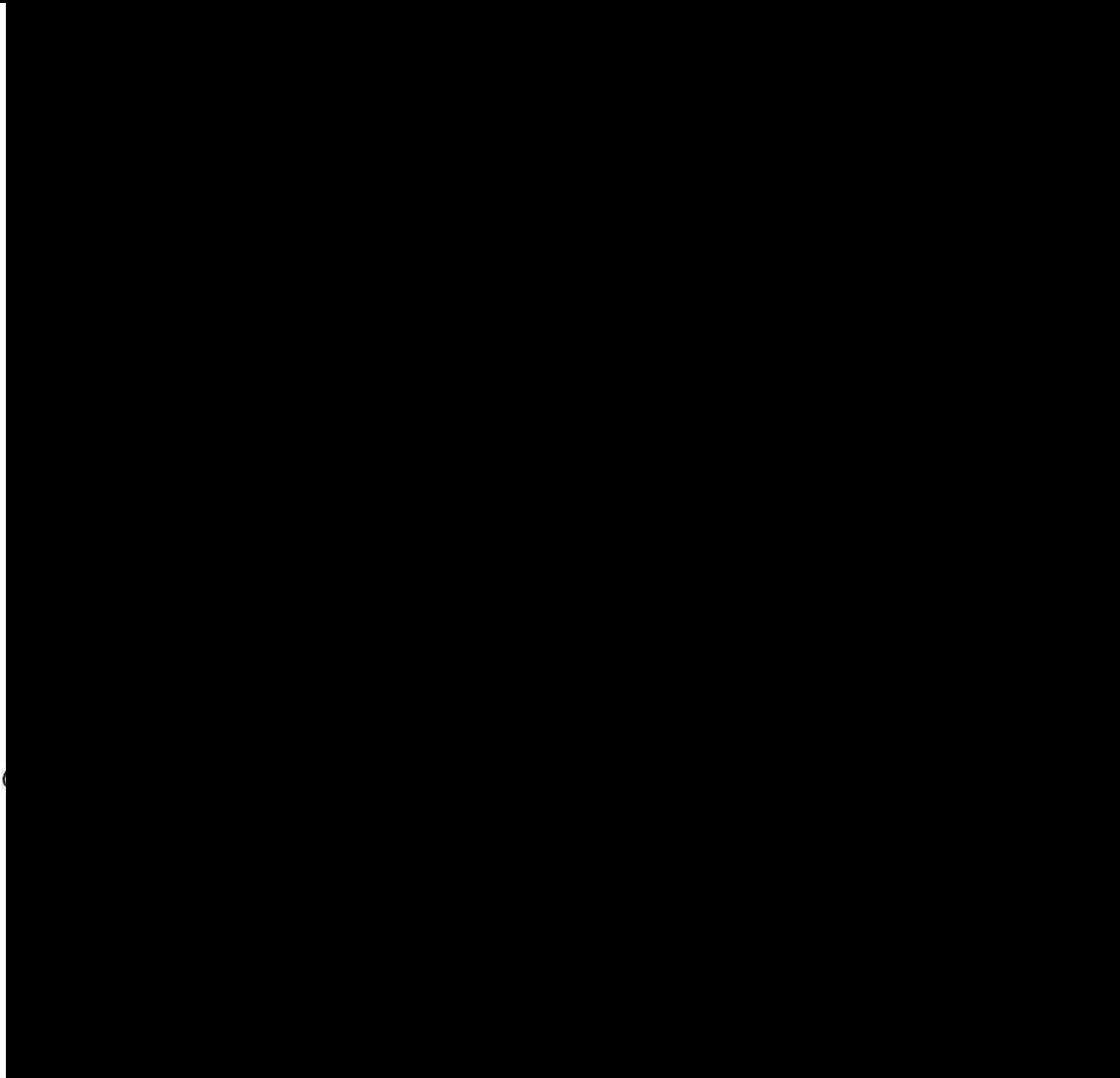
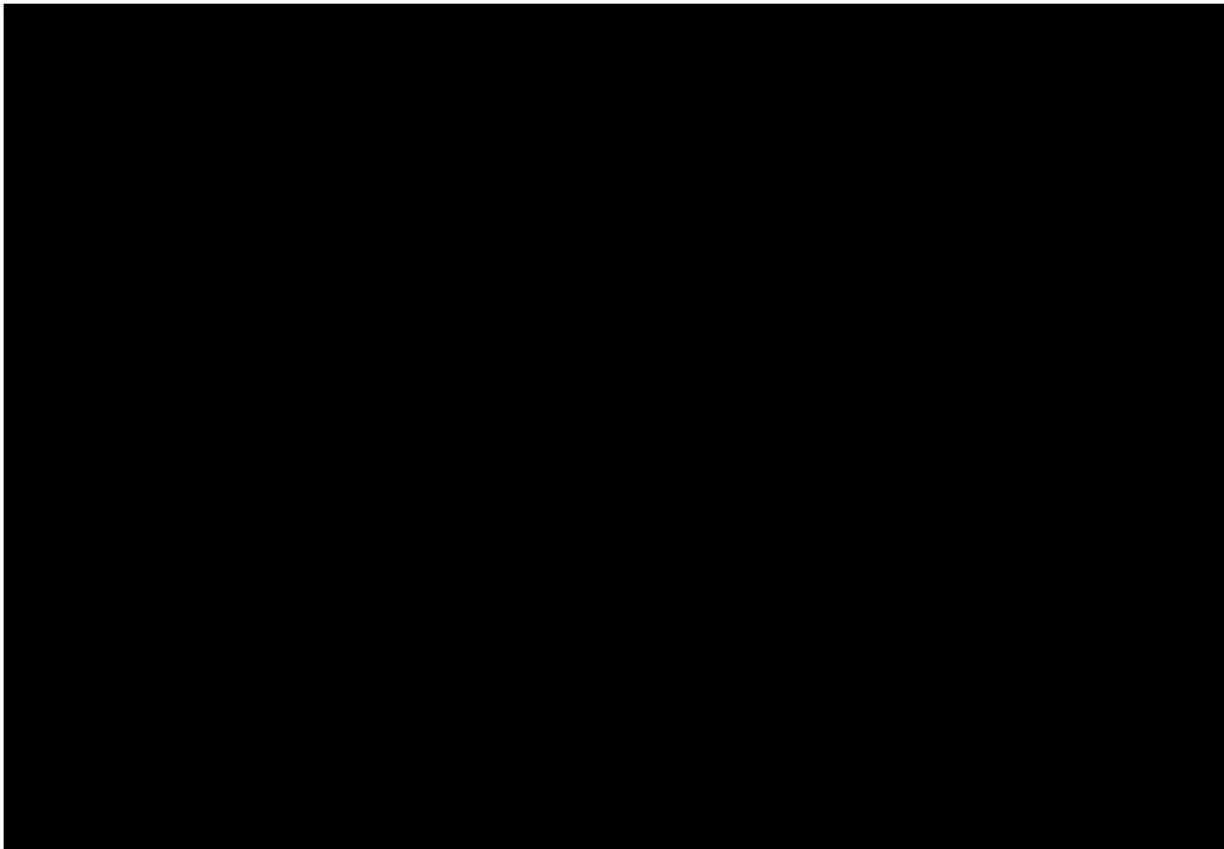






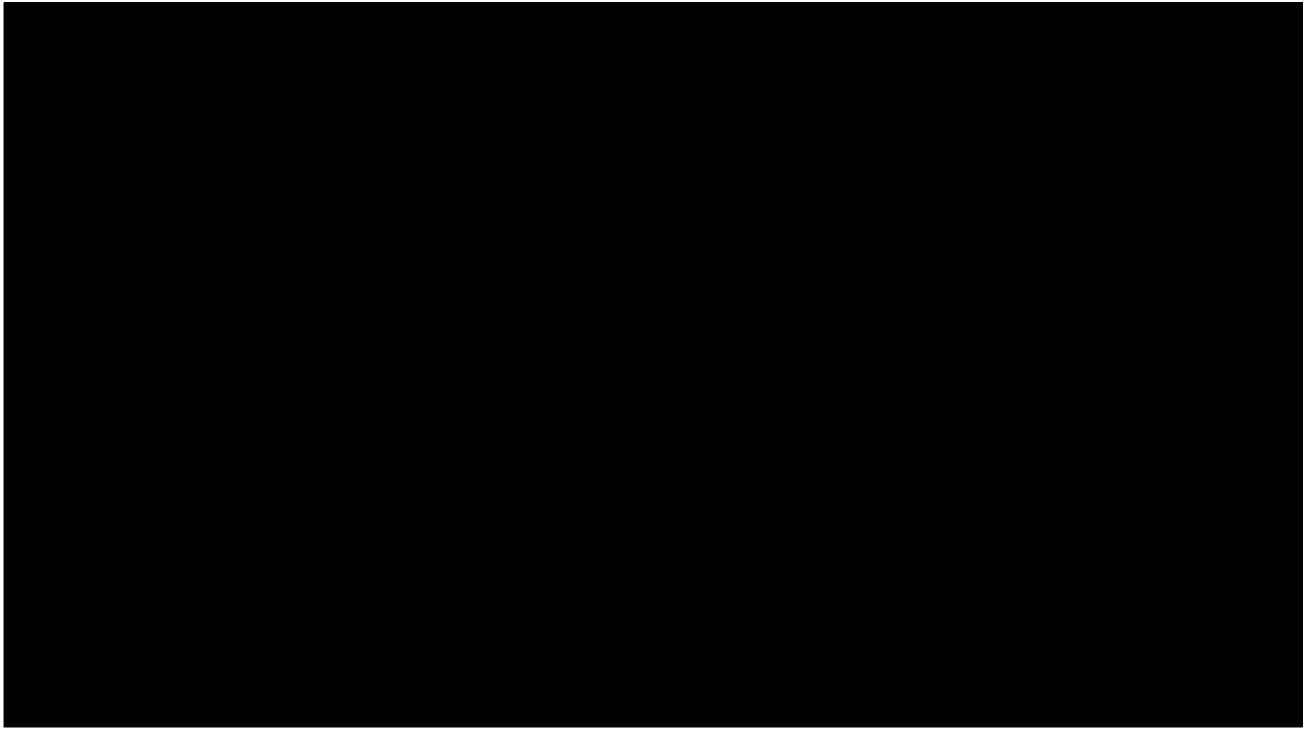
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7.







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DATE BY AN ATTORNEY TO BE NOMINATED IN THE ABSENCE OF PROSECUTION DELIVERED BY

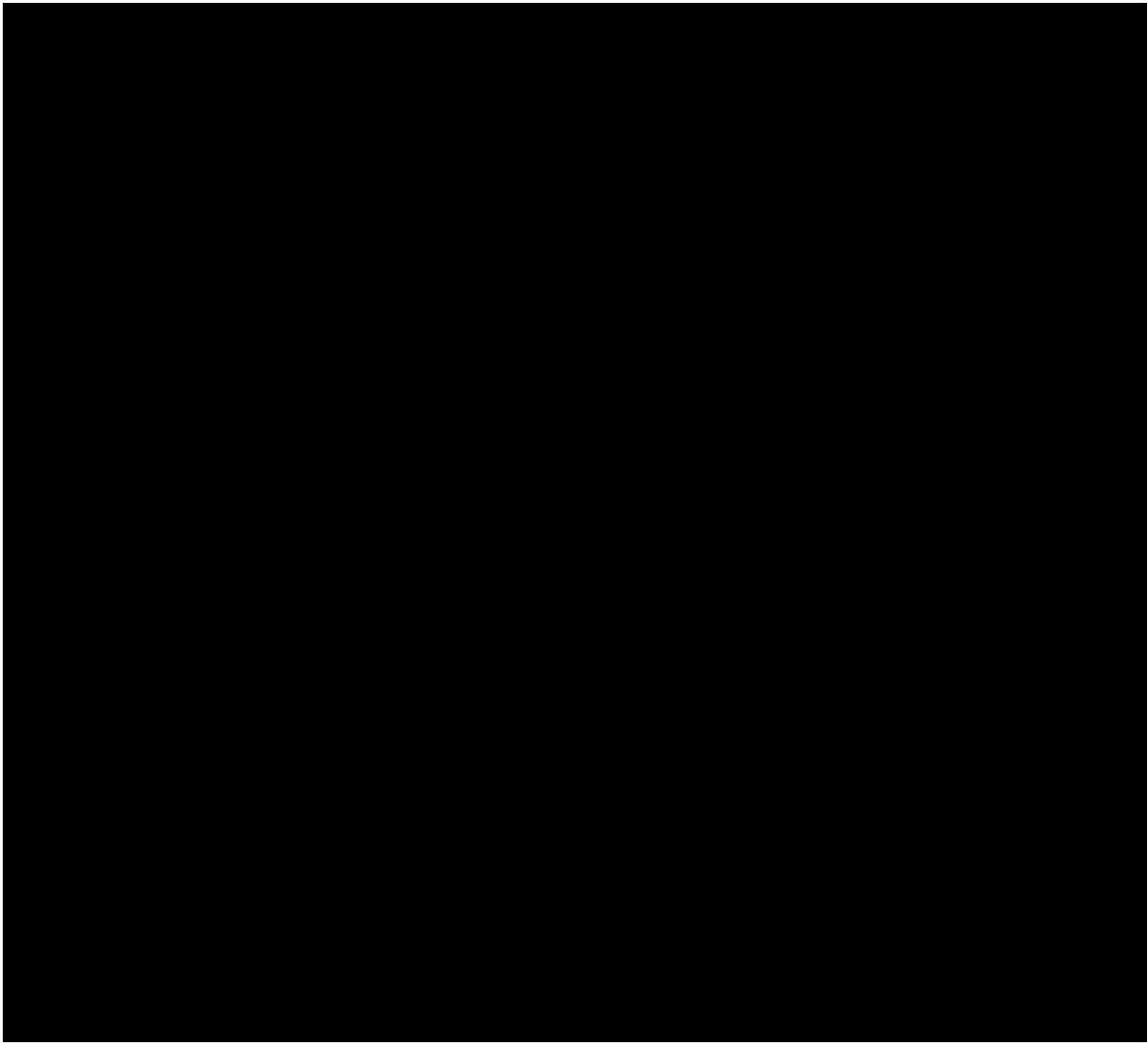
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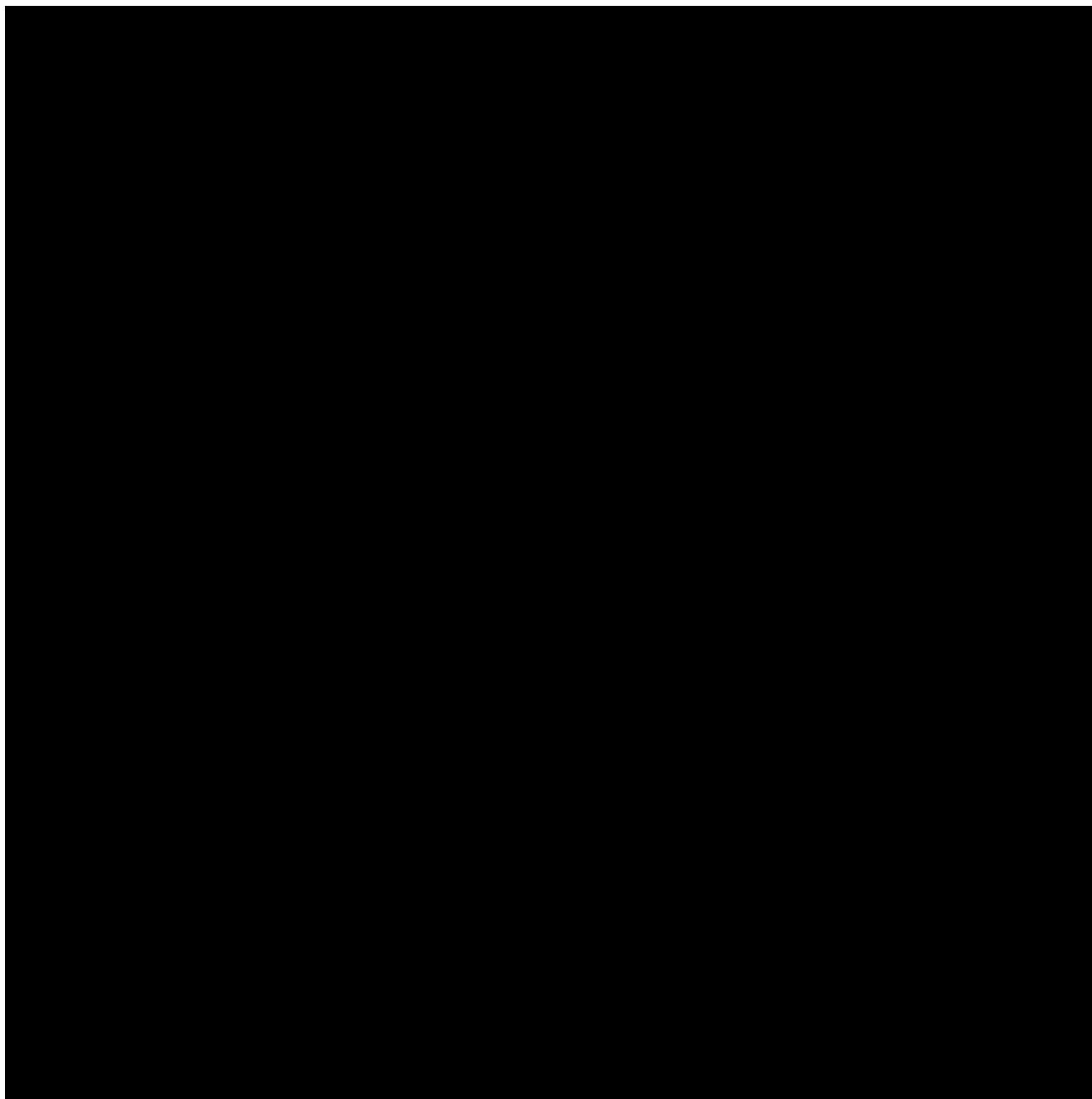


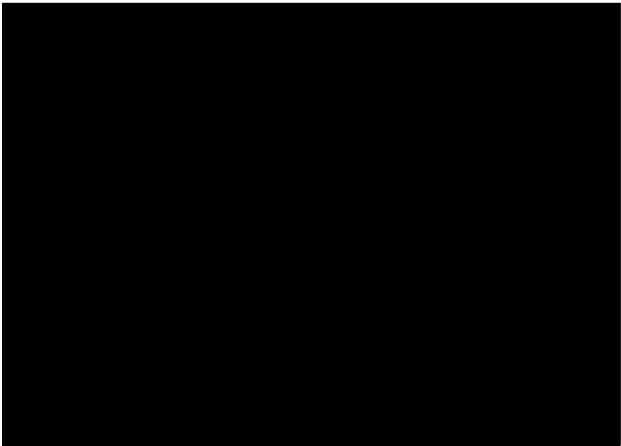
[REDACTED]

and

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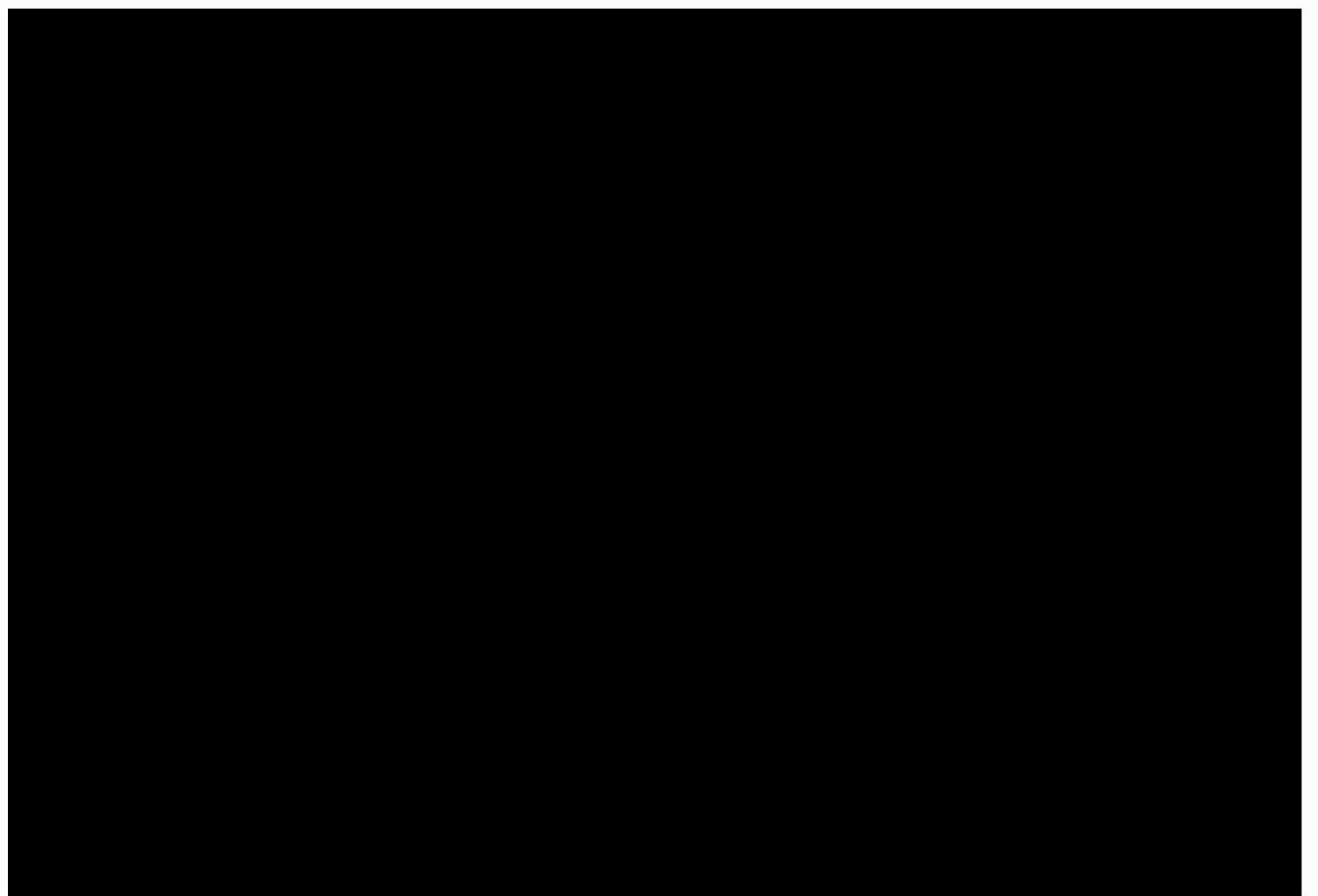


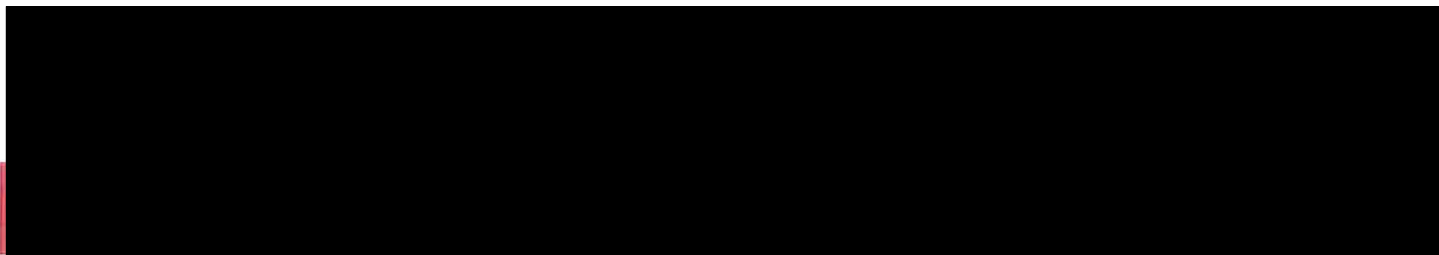
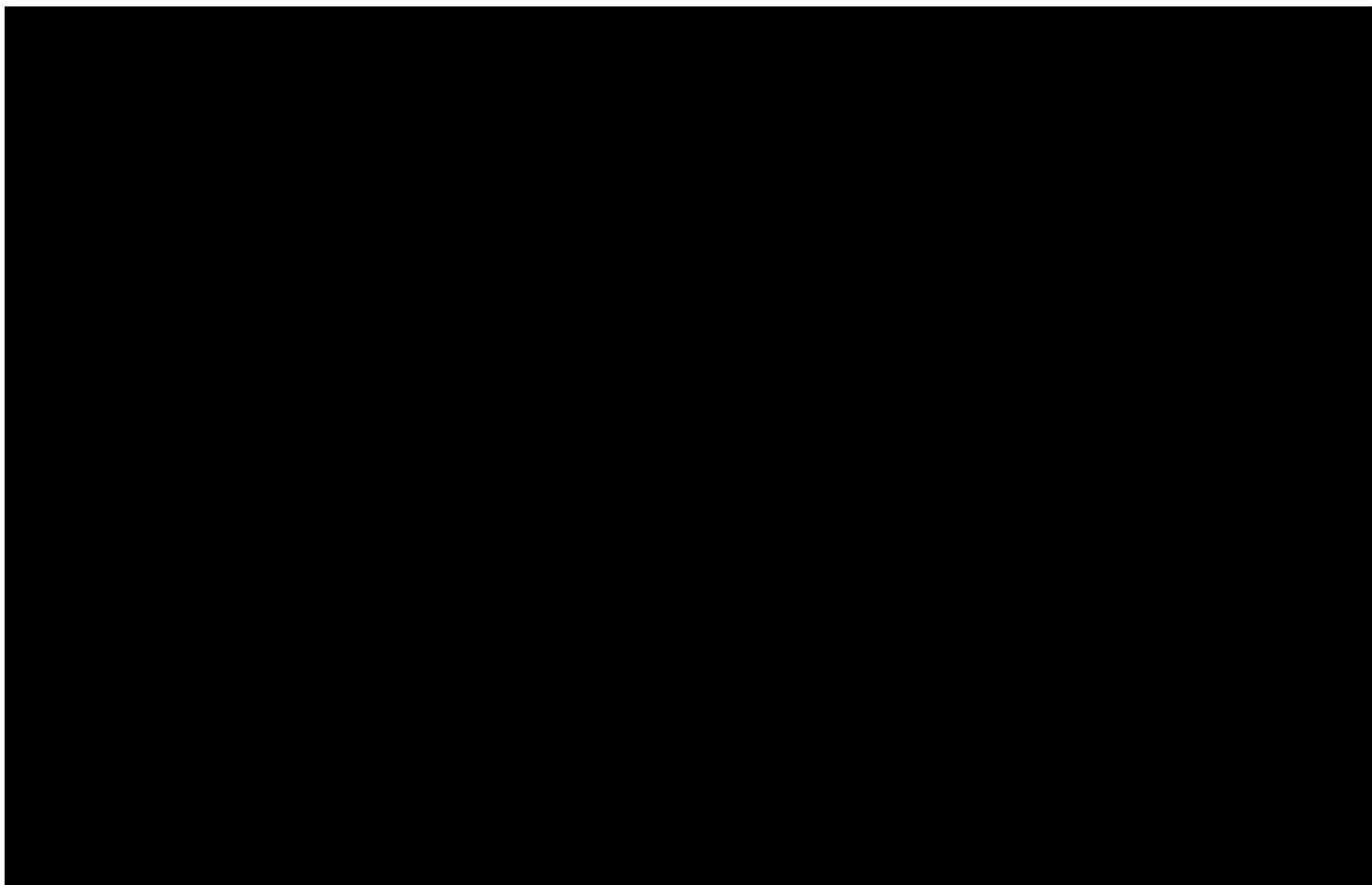
[REDACTED]

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