

RZLT Final 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

Former Expo House, Fingal Place, Prussia Street, Dublin 7 to the rear of 9 – 10, 11, 12 and 13 Prussia Street

Parcel ID DCC000061701 (part) and DCC000063194 (part)

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

1. Introduction

This request for rezoning is made on behalf of the [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.

2. Subject Site

The subject site comprises:

Former Expo House

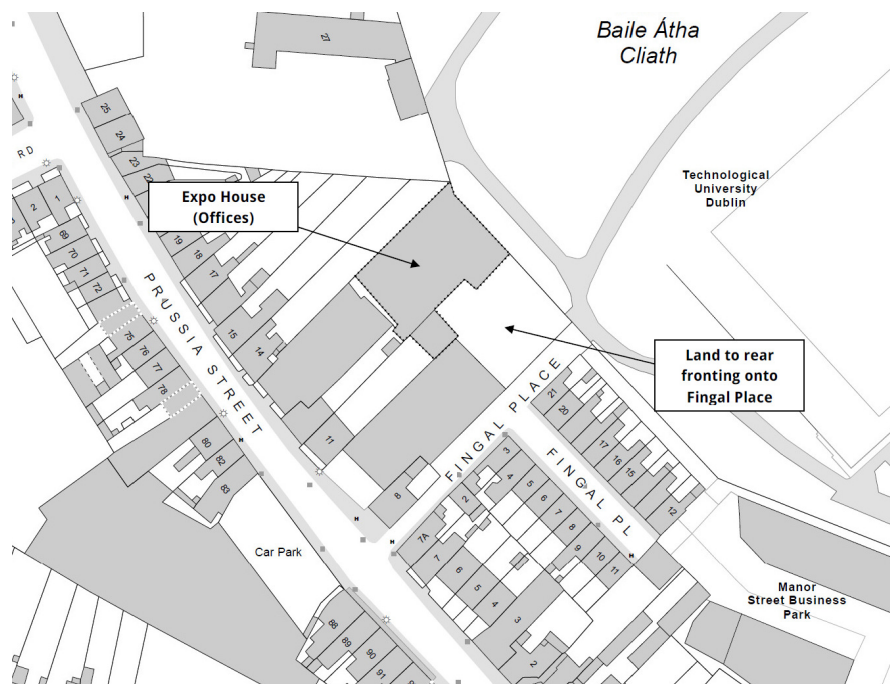
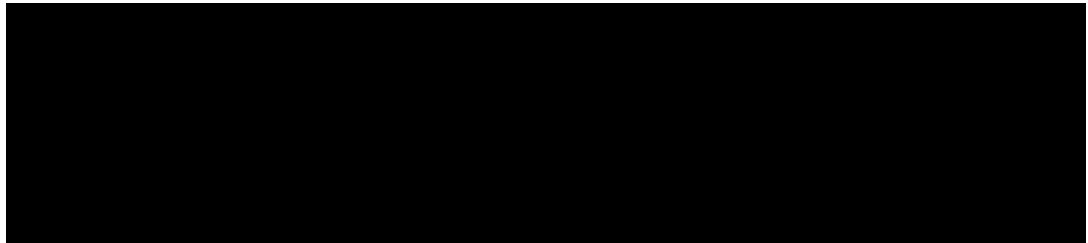


Figure 1: Subject Site

Land to rear fronting onto Fingal Place



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.

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.

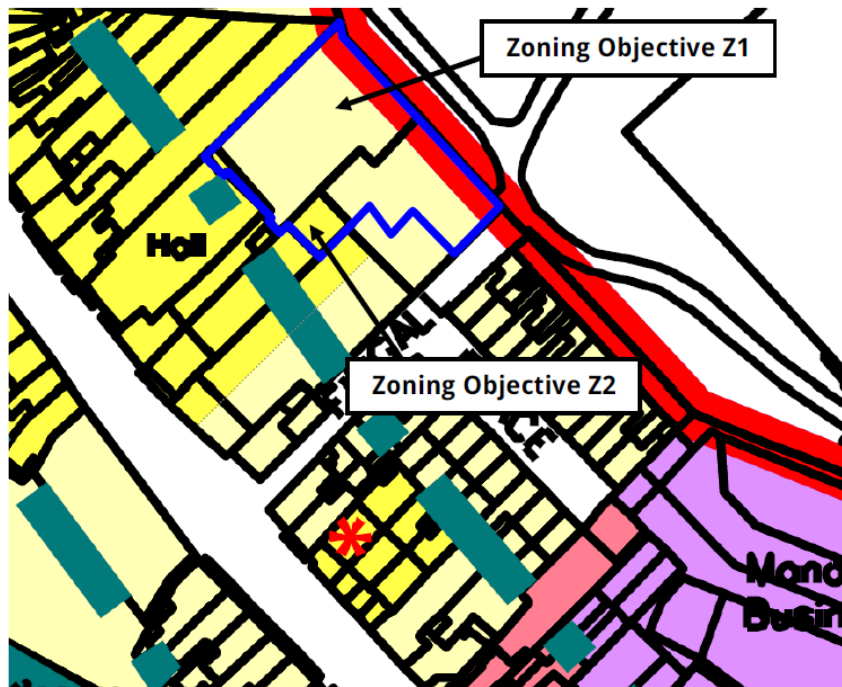


Figure 2: Current Zoning Objective
(Dublin City Development Plan 2022-2028: Map E (extract))

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 below.

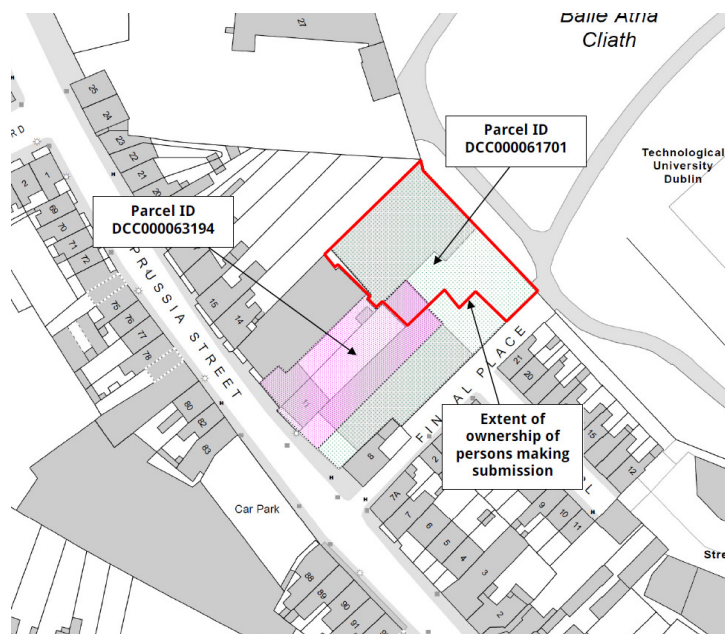


Figure 3: Relevant land parcels included on the Final Map for 2025

5. Proposed Zoning Objective

This submission requests that the zoning objective to apply to the subject site be changed from Objective Z1 to Objective Z6: 'To provide for the creation and protection of enterprise and facilitate opportunities for employment creation'.

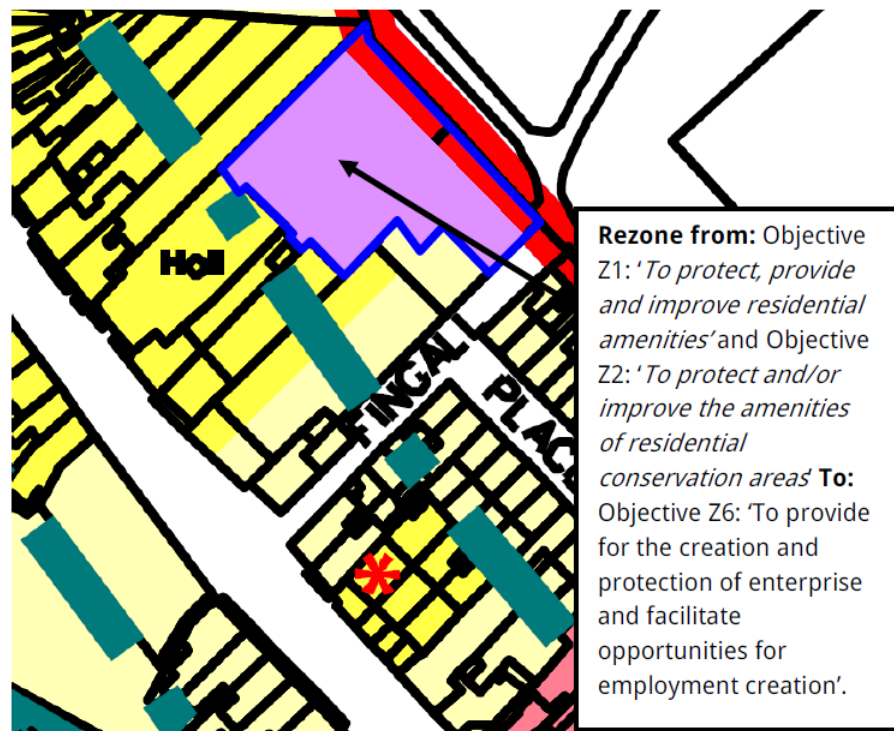


Figure 4: Requested Zoning Objective
(Dublin City Development Plan 2022-2028: Map E (extract))

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:

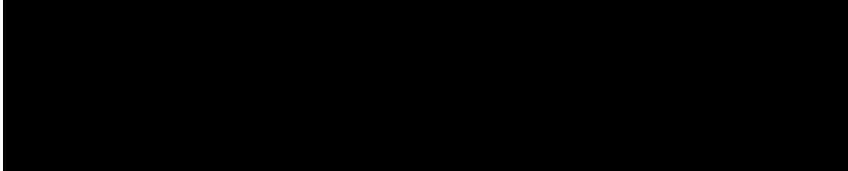
"it is a policy and objective [of the Guidelines], that where an owner of land which is:-

- 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 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.
2. The existing sitting tenants are entitled to a new lease under the business equity rules, which is completely out of the owner's 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.

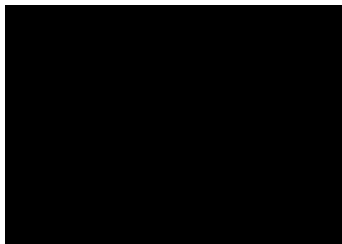
7. 



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



Encls.