

AN CHÁIN TALÚN CRÍOSAITHE CHUN CÓNAITHE

Fógra maidir le Foilsiú na Dréacht-léarscáile Bliantúla i dtaca leis an gCáin ar Thalamh Críosaithe chun Cónaithe don bhliain 2027 agus deis chun iarrataí ar athchriósú a dhéanamh ar an Léarscáil Deiridh don bhliain 2026 mar a bhaineann sé le Ceantar Chomhairle Cathrach Bhaile Átha Cliath

Tugtar fógra leis seo go bhfuil dréacht-léarscáil bhliantúil, a ullmhaíodh i gcomhréir le hAlt 653C, arna modhnú le hAlt 653M den Acht Comhdhlúite Cánacha, 1997, foilsithe ar shuíomh gréasáin Chomhairle Cathrach Bhaile Átha Cliath agus tá sí ar fáil lena hiniúchadh ag oifigí Chomhairle Cathrach Bhaile Átha Cliath.

Dréacht-Léarscáil Bhliantúil do 2027

Ullmhaíodh an dréacht-léarscáil bhliantúil don bhliain 2027 chun críocha talamh lena ndéantar na critéir ábhartha a shásamh a shainiú agus tá sí le bheith faoi réir na cánach ar thalamh críosaithe chun cónaithe.

Ní bheidh réadmhaoiné cónaithe, in ainneoin go bhféadfaí iad a áireamh ar an dréacht-léarscáil bhliantúil, innhuirearaithe don cháin ar thalamh críosaithe chun cónaithe.

Is tagairt í talamh lena ndéantar na critéir ábhartha a chomhlíonadh do thalamh—

- is included in a development plan, in accordance with section 10(2) (a) of the Act of 2000 or section 43(6) of the Act of 2024, or local area plan, in accordance with section 19(2)(a) of the Act of 2000, zoned—
 - solely or primarily for residential use, or
 - for a mixture of uses, including residential use,
- 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
- 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) lena ndéantar tagairt dó i mír (a)(i) agus, ag féachaint d'fhorbairt amháin (de réir bhri Acht 2000 nó, ar thosach feidhme Chuid 4 d'Acht 2024 agus uaidh síos, de réir bhri Acht 2024), nach forbairt ná údaraidh í (de réir bhri Acht, 2000 nó, ar thosach feidhme Chuid 4 d'Acht 2024 agus uaidh síos, de réir bhri Acht 2024), atá in úsáid mar áitribh, ina bhfuil trádáil nó gairm á seoladh, atá faoi dhliteanas rátaí tráchtála, a bhfuil sé réasúnach a mheas go bhfuiltear a úsáid chun seirbhísí a sholáthar do chónaitheoirí ceantair chónaithe cóngaracha,

(ii) lena ndéantar tagairt dó i mír (a)(ii), mura bhfuil sé réasúnach a mheas go bhfuil an talamh neamhshealbhaite nó díomhaoin,

(iia) nach mbeadh a fhorbairt i gcomhréir le—

- i gcás ina bhfuil an talamh críosaithe i bplean forbartha faoi Acht 2000, an bonn céimithe a ndéanfar forbairt ar thalamh faoin bplean i gcomhréir leis, mar a shonraítear sa phríomhstraitéis atá sa phlean sin de réir alt 10(2A)(d) d'Acht 2000, nó
- i gcás ina bhfuil an talamh críosaithe i bplean ceantair áitiúil, an cuspóir, i gcomhréir le cuspóir agus le príomhstraitéis an phlean forbartha don cheantar a n-ullmhaítear an phlean ceantair áitiúil ina leith, chun talamh a fhorbairt ar bhonn céimnithe, atá san áireamh sa phlean ceantair áitiúil de réir alt 19(2) d'Acht 2000, nó
- i gcás ina bhfuil an talamh críosaithe i bplean forbartha faoi Acht 2024, an t-ord tosaíochta nó an céimniú (i gcás ina bhfuil an t-ord tosaíochta ná an céimniú sin bunaithe ar uainiú sholáthar aon bhonneagair agus saoráidí poiblí, dá dtagraítear dó i mír (b)), mar a haghaidh forbartha a léirítear sa phlean forbartha nó i bplean limistéir uirbigh, i bplean limistéir tosaíochta nó i bplean limistéir comhordaithe (i ngach cás de réir bhri Acht 2024) le haghaidh limistéar ina bhfuil an talamh suite.

ar an dáta ar a bhfuil comhlíonadh na gcritéar san alt seo á measúin,

(iii) faoina bhfuil sé réasúnach a mheas go bhfuil sé ag teastáil le haghaidh áitithe, nó go bhfuil sé ina chuid dhílis d'áitiú ag—

- bonneagar agus saoráidí sóisialta, pobail nó rialtais, lena n-áirítear bonneagar agus saoráidí a úsáidtear chun críoch riaracháin phoiblí nó chun oideachas nó cúram sláinte a sholáthar,
- saoráidí agus bonneagar iompair,
- bonneagar agus saoráidí fuinnimh,
- bonneagar agus saoráidí teileachumarsáide,
- bonneagar agus saoráidí uisce agus fuíolluisce,
- bainistíocht dramhaíola agus bonneagar diúscartha, nó
- bonneagar fóillíochta, lena n-áirítear saoráidí spóirt agus clóis súgartha,
- atá faoi réir ainmniú reachtúil a d'fhéadfadh bac a chur ar fhorbairt, nó
- ar a bhfuil tobhach na suíomhanna tréigthe iníochta de réir an Achte an Láithreach Thréigthe 1990.

Iníúchadh Poiblí

Tá an Dréacht-Léarscáil Bhliantúil do 2027 ar fáil lena iniúchadh ag an bpobal ón **1 Feabhra 2026 go dtí agus lena n-áirítear 1 Aibreán 2026** ag na suíomhanna seo a leanas:

- ar líne www.dublincity.ie/RZLTMp

agus ag:

Oifigí Cathartha, Cuntar Poiblí Pleanála, an Ché Adhmaid, Baile Átha Cliath 8
Luan go hAoine idir na huaireanta 9.00 am agus 4.30 pm.

Oifigí Ceantair, i rith a ngnáthuaireanta oifige agus mar atá liostaithe thíos:

- Oifig an Cheantair Láir, 51-53 Sráid Sheáin Mhic Dhiarmada Íochtarach, Baile Átha Cliath 1**
ó Luan go Déardaoin idir na huaireanta 9.30 am agus 4.00 pm agus Dé hAoine idir na huaireanta 9.30 am – 3.30 pm.
- Oifig Cheantair na Cabraí, 97 Bóthar na Cabraí Nua, Baile Átha Cliath 7**
Luan go hAoine idir na huaireanta 9.30 am agus 3.30 pm.
- Oifig Ceantar an Lárthuaiscirt, Ionad Cathartha an Taoibh Thuaidh, Bóthar Bun Raite, An Chúlóg, Baile Átha Cliath 17**
Luan go hAoine idir na huaireanta 9.30 am agus 1.00 pm agus san iarnóin ach de réir coinne amháin.
- Lárionad Cathrach Bhaile Munna, an tSráid Mhór, Baile Munna, Baile Átha Cliath 9**
Luan go hAoine idir na huaireanta 9.30 am agus 1.00 pm agus san iarnóin ach de réir coinne amháin.
- Lárionad Cathrach Fhionnghlaise, Bóthar Uí Mhaoilíosa, Fionnghlas, Baile Átha Cliath 11**
Luan go hAoine idir na huaireanta 9.30 am agus 1.00 pm agus san iarnóin ach de réir coinne amháin.
- Ionad Cathrach Bhaile Formaid, Bóthar Bhaile Formaid, Baile Átha Cliath 10**
Luan go hAoine idir na huaireanta 9.30 am agus 1.00 pm.
- Oifig Cheantair Chromghlinne, 13 Bóthar San Aignéas,, Sráidbhaile Chromghlinne, Baile Átha Cliath 12**
Luan go hAoine idir na huaireanta 9.30 am agus 1.00 pm agus san iarnóin idir na huaireanta 2.00 pm agus 4.00 pm.
- Teach Eblana, Lána Mhuire Mhaith, Baile Átha Cliath 8**
Luan go hAoine idir na huaireanta 9.30 am agus 1.00 pm agus san iarnóin ach de réir coinne amháin. (Taobh amuigh de shaoire bainc ar an 2 Feabhra agus 17 Márta)

Aighneachtá

Féadfar aighneachtá ar an dréacht-léarscáil bhliantúil a dhéanamh i scríbhinn chuig Comhairle Cathrach Bhaile Átha Cliath **go dtí agus lena n-áirítear 1 Aibreán 2026**, maidir le—

- láithreáin shonracha a áireamh sa léarscáil deiridh nó a eisiamh ón léarscáil deiridh, nó
- an dáta a shásaigh láithreán na critéir iomchuí den chéad uair.

Ba cheart go n-áireofaí le haighneachtá ainm agus seoladh, na cúiseanna chun tailte a áireamh nó a eisiamh, mar aon le léarscáil ar scála 1:1,000 i gcás ina bhfuil úinéir talún ag déanamh na haighneachta, lena léirítear go soiléir an limistéar talún is ábhar don aighneacht.

Foilseofar aon aighneacht i scríbhinn den sórt sin a **fhaightear go dtí agus lena n-áirítear 1 Aibreán 2026** seachas na codanna sin den aighneacht atá ina sonraí pearsanta, ar an suíomh gréasáin atá faoi chúram Chomhairle Cathrach Bhaile Átha Cliath tráth nach déanaí ná an **11 Aibreán 2026**.

Maidir leis na tailte a mholtar a áireamh agus a eisiamh ón dréacht-léarscáil bhliantúil, tá sé faoi réir na n-aighneachtá a fhaightear. Ba cheart d'aon úinéir talún a thacaíonn le heisiamh a thalún aighneacht a dhéanamh mar thacú le heisiamh den sórt sin.

Féadfar aighneachtá ar an Dréacht-Léarscáil Bhliantúil do 2027 a dhéanamh de réir an spriodcháta aighneachta thuas trí na roghanna seo a leanas:

- Féadfar aighneacht a dhéanamh go leictreonach tríd an leathanach gréasáin ag <https://engage.dublincity.ie/en-IE/projects/residential-zoned-land-tax-online-submission>

Nó

- I scríbhinn chuig **“Léarscáil CTCC”, Aonad Bainistíochta Talún Gníomhaí, Roinn Pleanála agus Forbartha Maoine, Bloc 4, Urlár 2, Oifigí Cathartha, an Ché Adhmaid, Baile Átha Cliath 8, D08 RF3F.**

Iarrataí ar Athchriósú – Léarscáil Deiridh don bhliain 2026

I gcás ina sainiúnaítear talamh ar an léarscáil deiridh do 2026, arna foilsiú ar an 31 Eanáir 2026, a bheith faoi réir na cánach ar thalamh críosaithe chun cónaithe, féadfaidh duine, ón **1 Feabhra 2026 go dtí agus lena n-áirítear 1 Aibreán 2026** i ndáil leis an talamh thuasluaite ar leis an duine sin í, aighneacht a chur faoi bhráid Chomhairle Cathrach Bhaile Átha Cliath ina n-iarrtar athrú ar chriósú na talún sin. Ba cheart go mbeadh san áireamh le haon aighneacht den sórt sin fianaise úinéireachta, cúiseanna mionsonraithe leis an iarraidh ar athchriósú, lena bhféadfaí leanúint de ghníomhaíoch eacnamaíoch leanúnach a bheith san áireamh, mar aon le léarscáil ar scála 1:1,000 lena léirítear go soiléir an cheapach talún ábhartha.

Foilseofar aon iarratas ar athchriósú i scríbhinn den sórt sin a **fhaightear suas go dtí agus lena n-áirítear 1 Aibreán 2026** seachas na codanna sin den aighneacht atá ina sonraí pearsanta, ar an suíomh gréasáin atá faoi chúram Chomhairle Cathrach Bhaile Átha Cliath le linn na tréimhse reachtúla ábhartha. Eiseoidh Comhairle Cathrach Bhaile Átha Cliath litir admhála d'iarratas ar athchriósú ina mbeidh mionsonraí na staire pleanála is déanaí den talamh faoin **30 Aibreán 2026** don úinéir talún. Féadfar an litir admhála sin a úsáid chun tacú le héileamh ar dhíolúine ón gcáin a éireoidh i ndáil leis an talamh is ábhar don iarraidh do 2026. Ní mór an t-éileamh seo a dhéanamh i dtuaisceán cánach bliantúil ar thalamh críosaithe chun cónaithe 2026, nach mór a dhéanamh leis na Coimisinéirí Ioncaim faoi nó roimh an **23 Bealtaine 2026**. Féach www.revenue.ie chun mionsonraí a fháil le do thoil.

Déanfaidh Comhairle Cathrach Bhaile Átha Cliath gach iarraidh ar athchriósú a bhreithniú ag féachaint do phleanáil chuí agus forbairt inbhuanaithe an cheantair.

Féadfar aighneachtá iarrata ar athchriósú ar an Léarscáil Deiridh do 2026 a dhéanamh de réir an spriodcháta aighneachta thuas trí na roghanna seo a leanas:

- Féadfar aighneacht a dhéanamh go leictreonach tríd an leathanach gréasáin ag <https://engage.dublincity.ie/en-IE/projects/residential-zoned-land-tax-online-submission>

Nó

- I scríbhinn chuig **“Léarscáil CTCC”, Aonad Bainistíochta Talún Gníomhaí, Roinn Pleanála agus Forbartha Maoine, Bloc 4, Urlár 2, Oifigí Cathartha, an Ché Adhmaid, Baile Átha Cliath 8, D08 RF3F.**

Déan d'aighneacht trí mheán amháin le do thoil, is é sin, trí chóip chrua nó trí thairseach an tsuímh ghréasáin.

Darach O'Connor, Bainisteoir Feidhmiúcháin.

RESIDENTIAL ZONED LAND TAX

Notice of Publication of Residential Zoned Land Tax Annual Draft Map for 2027 and the opportunity to make rezoning requests on Final Map for 2026 as it pertains to the Dublin City Council Area

Notice is hereby given that an annual draft map, prepared in accordance with Section 653C, as modified by Section 653M of the Taxes Consolidation Act 1997, has been published on the Dublin City Council website and is available for inspection at the offices of Dublin City Council.

The Annual Draft Map for 2027

The annual draft map for 2027 has been prepared for the purposes of identifying land that satisfies the relevant criteria and is to be subject to the residential zoned land tax.

Residential properties, notwithstanding that they may be included on the annual draft map, shall not be chargeable to the residential zoned land tax.

Land which satisfies the relevant criteria is a reference to land that—

- is included in a development plan, in accordance with section 10(2) (a) of the Act of 2000 or section 43(6) of the Act of 2024, or local area plan, in accordance with section 19(2)(a) of the Act of 2000, zoned—
 - solely or primarily for residential use, or
 - for a mixture of uses, including residential use,
- 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
- 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 or, on and from the commencement of Part 4 of the Act of 2024, within the meaning of the Act of 2024) which is not unauthorised development (within the meaning of the Act of 2000 or, on and from the commencement of Part 4 of the Act of 2024, within the meaning of the Act of 2024), 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,

(iia) the development of which would not conform with—

- in a case in which the land is zoned in a development plan under the Act of 2000, the phased basis in accordance with which development of land is to take place under the plan, as detailed in the core strategy included in that plan in accordance with section 10(2A)(d) of the Act of 2000, or
- in a case in which the land is zoned in a local area plan, the objective, consistent with the objectives and core strategy of the development plan for the area in respect of which the local area plan is prepared, of development of land on a phased basis, included in the local area plan in accordance with section 19(2) of the Act of 2000, or
- in a case in which the land is zoned in a development plan under the Act of 2024, the order of priority or phasing (where such order of priority or phasing is based on the timing of the provision of any public infrastructure and facilities, as referred to in paragraph (b)), if any, for development indicated in the development plan or an urban area plan, priority area plan or coordinated area plan (in each case within the meaning of the Act of 2024) for an area within which the land is situated.

on the date on which satisfaction of the criteria in this section is being assessed,

(iii) that it 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,
- transport facilities and infrastructure,
- energy infrastructure and facilities,
- telecommunications infrastructure and facilities,
- water and wastewater infrastructure and facilities,
- waste management and disposal infrastructure, or
- recreational infrastructure, including sports facilities and playgrounds,
- that is subject to a statutory designation that may preclude development, or
- on which the derelict sites levy is payable in accordance with the Derelict Sites Act 1990.

Public Inspection

The Annual Draft Map for 2027 is available for public inspection from **1st February 2026 up to and including 1st April 2026** at the following locations:

- online** at www.dublincity.ie/RZLTMp

and at:

Civic Offices, Planning Public Counter, Wood Quay, Dublin 8
Monday to Friday between the hours of 9.00 am and 4.30 pm.

Area Offices, as listed below and during their normal office opening hours:

- Central Area Office, 51-53 Lower Sean McDermott Street, Dublin 1**
Monday to Thursday between the hours of 9.30 am and 4.00 pm and on Fridays between the hours of 9.30 am – 3.30 pm.
- Cabra Area Office, 97 New Cabra Road, Dublin 7**
Monday to Friday between the hours of 9.30 am and 3.30 pm.
- North Central Area Office, Northside Civic Centre, Bunratty Road, Coolock, Dublin 17**
Monday to Friday between the hours of 9.30 am and 1.00 pm and in the afternoon by appointment only.
- Ballymun Civic Centre, Main Street, Ballymun, Dublin 9**
Monday to Friday between the hours of 9.30 am and 1.00 pm and in the afternoon by appointment only.
- Finglas Civic Centre, Mellowes Road, Finglas, Dublin 11**
Monday to Friday between the hours of 9.30 am and 1.00 pm and in the afternoon by appointment only.
- Ballyfermot Civic Centre, Ballyfermot Road, Dublin 10**
Monday to Friday between the hours of 9.30 am and 1.00 pm.
- Crumlin Area Office, 13 St Agnes Road, Crumlin Village, Dublin 12**
Monday to Friday between the hours of 9.30 am and 1.00 pm and in the afternoon between the hours of 2.00 pm and 4.00 pm.
- Eblana House, Marrowbone Lane, Dublin 8**
Monday to Friday between the hours of 9.30 am and 1.00 pm and in the afternoon by appointment only. (Excluding bank holidays on 2nd February and 17th March)

Submissions

Submissions on the annual draft map may be made in writing to Dublin City Council **up to and including 1st April 2026**, regarding—

- either the inclusion in or exclusion from the final map of specific sites, or
- the date on which a site first satisfied the relevant criteria.

Submissions should include a name and address, reasons for inclusion or exclusion of lands, along with a map of scale 1:1,000 where the submission is made by a landowner, clearly identifying the area of land subject of the submission.

Any such written submissions received **up to and including 1st April 2026**, other than such elements of a submission which may constitute personal data, shall be published on the website maintained by Dublin City Council not later than **11th April 2026**.

The proposed inclusions and proposed exclusions on the annual draft map are subject to submissions received. Any landowners who supports the exclusion of their land should make a submission in support of such exclusion.

Submissions on the Annual Draft Map for 2027 may be made in accordance with the above submission deadline through the following options:

- A written submission can be made electronically through the webpage at - <https://engage.dublincity.ie/en-IE/projects/residential-zoned-land-tax-submission-form-annual-draft-map-for-2027>

Or

- In writing to the **“RZLT Map”, Active Land Management Unit, Planning and Property & Economic Development Department, Block 4, Floor 2, Civic Offices, Wood Quay, Dublin 8, D08 RF3F.**

Rezoning Requests – Final Map for 2026

Where land is identified on the final map for 2026, published on 31st January 2026, as being subject to the residential zoned land tax, a person may in respect of aforementioned land that such a person owns, make a submission to Dublin City Council from **1st February 2026 up to and including 1st April 2026** requesting a variation of the zoning of that land. Any such submission should include evidence of ownership, detailed reasons for any rezoning request, which may include continuation of an ongoing economic activity, along with a map to a scale of 1:1,000 clearly identifying the relevant plot of land.

Any such written rezoning requests received **up to and including 1st April 2026** other than such elements of a submission which may constitute personal data, shall be published on the website maintained by Dublin City Council within the relevant statutory period. A rezoning request acknowledgement letter containing details of the recent planning history of the land will be issued by **30th April 2026** from Dublin City Council to the landowner. This acknowledgement letter can be used to support a claim to an exemption from the tax arising in respect of the land which is the subject of the request for 2026. This claim must be made in the 2026 annual residential zoned land tax return, which must be made to the Revenue Commissioners **on or before 23rd May 2026**. Please see www.revenue.ie for details.

All rezoning requests made will be considered by Dublin City Council having regard to the proper planning and sustainable development of the area.

Rezoning request submissions on the Final Map for 2026 may be made in accordance with the above submission deadline through the following options:

- A written submission can be made electronically through the webpage at <https://engage.dublincity.ie/en-IE/projects/residential-zoned-land-tax-rezoning-request-submission-form-on-the-final-map-for-2026>

Or

- In writing to the **“RZLT Map”, Active Land Management Unit, Planning Property & Economic Development Department, Block 4, Floor 2, Civic Offices, Wood Quay, Dublin 8, D08 RF3F.**

Please make your submission by one medium only i.e. hard copy or via the website portal.

Darach O'Connor, Executive Manager.