

Senior Executive Officer,  
Forward Planning Section,  
Land Use Planning & Transportation Department,  
County Hall,  
Tallaght,  
Dublin 24.

Date: 31st March 2026  
Ref.: JN RK/LM 22117/NP2

**Re: Residential Zoned Land Tax Submission in respect of lands at Newcastle South, Newcastle, Co. Dublin.**

Dear Sir / Madam,

Cairn Homes Properties Ltd., 45 Mespil Road, Dublin 4, D04 W2F1, as the owner of the site, has instructed John Spain Associates, 39 Fitzwilliam Place Dublin to prepare a submission in respect of lands at Newcastle South, Newcastle, Co. Dublin in relation to the Residential Zoned Land Tax and the inclusion of certain lands on the map.

This submission is made in accordance with Section 653D (1)(a) and Section 653M (2)(f) of the Taxes Consolidation Act 1997 (as amended).

As set out herein, this submission seeks that the lands in our client's ownership are removed from the RZLT map, having regard to the specific exclusions provided under Section 653B(c)(ii) which are addressed in section 4 of this submission.

In accordance with Section 653D (3), "a map prepared by Ordnance Survey Ireland at a scale at which the site can be accurately identified" is included with this submission (Appendix 1).

In accordance with Section 653D (4), "evidence as is necessary to prove their ownership of the site" is included with this submission (Appendix 2).

## 1.0 LOCATION OF SUBJECT SITE

The site of c. 4.08 hectares subject of this submission is situated to the south of Main Street, Newcastle. Main Street is formed by the R120 which links the M4 Motorway at Lucan with the N7 National Primary Route at Rathcoole Interchange. The R405 joins the R120 on the Main Street. The R405 links the M4 Motorway via Celbridge and Hazelhatch Rail Station to the N7 at Rathcoole.

The indicative location of the subject site is outlined in red below, with 'Graydon' (Cairn Phase 1 development to the east) and the permitted Phase 2 lands to the south and west. Additional lands under the control of Cairn are outlined in blue.

**Figure 1.1: Subject Site Location (indicative boundary outlined in red)**



Source: Google Maps

## 2.0 RELEVANT RECENT PLANNING HISTORY

The South Dublin County Council online planning register and An Coimisiún Pleanála online case search function were examined to determine a recent planning history for the subject lands and surrounding area.

### 2.1 SUBJECT LANDS

#### 2.1.1 SDCC REG. REF. SD-C364-2

Cairn Homes Properties Ltd. made a submission to South Dublin County Council on the 26<sup>th</sup> of March 2025 requesting that the subject lands be removed from the 2026 Annual Draft RZLT Maps, under the provisions of S.653B(b) of the Taxes Consolidation Act 1997 (as amended).

The planning authority subsequently determined that the lands were to be included on the final RZLT map.

#### Response

In response to the previous determination of the planning authority to include the subject lands on the final RZLT map for 2026, it is considered that the decision incorrectly applied the provisions of Section 653B of the Taxes Consolidation Act 1997 (as amended) and that the lands remained inappropriately liable for RZLT in 2026.

As will be outlined in Section 5 of this submission, it is respectfully noted that while the lands are zoned 'RES-N' in the County Development Plan, the lands satisfy specific criteria to be removed from the draft RZLT maps under Section 653B(ia)(i) due to our client's current activity on the subject lands, continued phasing requirements and given that the lands are considered essential for the occupation of new roads infrastructure by the County Development Plan's Six Year Road Programme .

Therefore, it is considered that the lands satisfy the appropriate provisions of Section 653B for their exclusion from the RZLT maps.

#### 2.1.2 LRD25A/0014W – PHASE 4 APPLICATION

Cairn Homes Properties Ltd. applied for permission on the 19<sup>th</sup> of December 2025 for the construction of 113 no. duplex/apartment units comprising 53 no. houses, 60 no. apartment and duplex units. The proposed development also included the provision of c. 1 hectare of public open space to include the remainder of the 'Burgage South' park, hard and soft landscaping, c. 528 sq.m of communal amenity space, vehicular access from permitted the north and an extension to 'Newcastle Boulevard' to the east; 149 no. car parking spaces, 180 no. bicycle spaces and all internal roads, cycleways, paths and associated site development works.

South Dublin County Council issued a request for further information on the 23<sup>rd</sup> of February 2026. The applicant is actively seeking to respond to this request as practicable.

Figure 2.1: Proposed Site Layout



Source: Mola Architecture

### 3.0 PLANNING CONTEXT

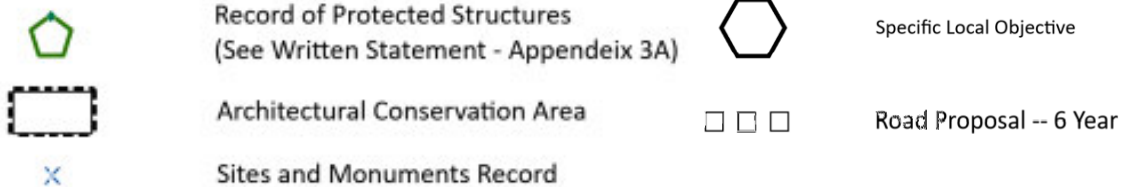
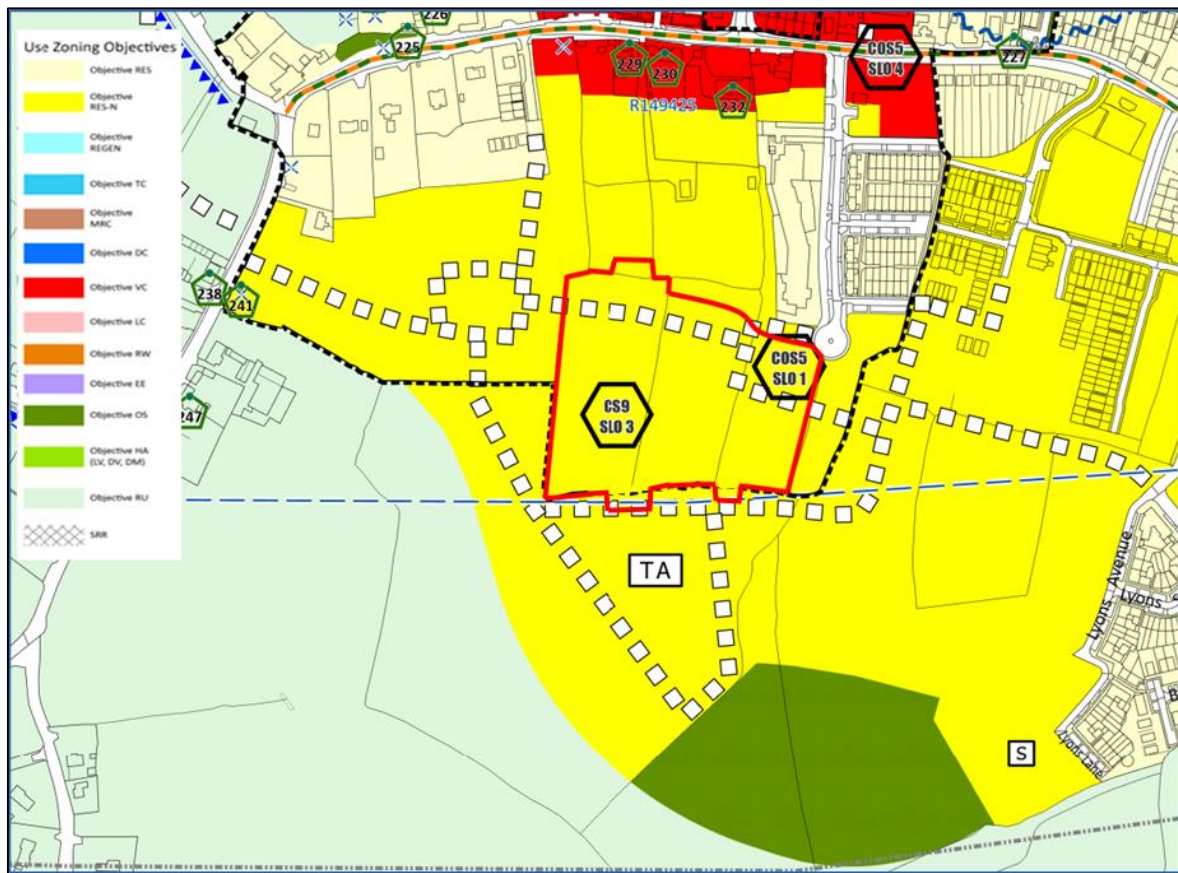
The subject site is located within the administrative boundary of South Dublin County Council and is therefore subject to the policies and objectives of the South Dublin County Development Plan 2022 – 2028 (CDP).

#### 3.1 SOUTH DUBLIN COUNTY DEVELOPMENT PLAN 2022-2028

##### 3.1.1 LAND USE ZONING

The lands are zoned 'RES-N' in the South Dublin County Development Plan with the objective 'to provide for new residential communities in accordance with approved area plans'.

**Figure 3.1: Extract from Zoning Map of South Dublin County Development Plan 2022 – 2028**



From the above, it is noted that the site includes 6-year road objectives and a number of specific local objectives.

It is also noted that 2 no. Specific Local Objectives relate to the subject lands to included SLO3 which establishes:

*“CS9 SLO3: A sequentially phased programme to be submitted alongside any planning application on the subject lands which provides for the delivery of the following in tandem with development or as described:*

- 1) No more than 200 units to be permitted before the commencement of the remaining lands of c. 1.4ha to provide for the full Taobh Chnoic Park to the south*
- 2) Urban Park / Square c. 1ha in size (Burgage South Park) to the satisfaction of the planning authority,*
- 3) East-West Link Street,*
- 4) Sean Feirm Park c. 0.2ha in size,*
- 5) a portion of Tower House Park c. 0.1ha.*

*All applications shall demonstrate to the satisfaction of the Planning Authority how they are supporting the delivery of North South Street connections to the Main Street. With regards delivery of a new primary school at Taobh Chnoic, the timing of this will be subject to educational needs in consultation with the Department of Education. Prior to completion of 200 units confirmation to be provided from the Department of Education on the transfer of lands to provide for the school, subject to their confirmation of need.”*

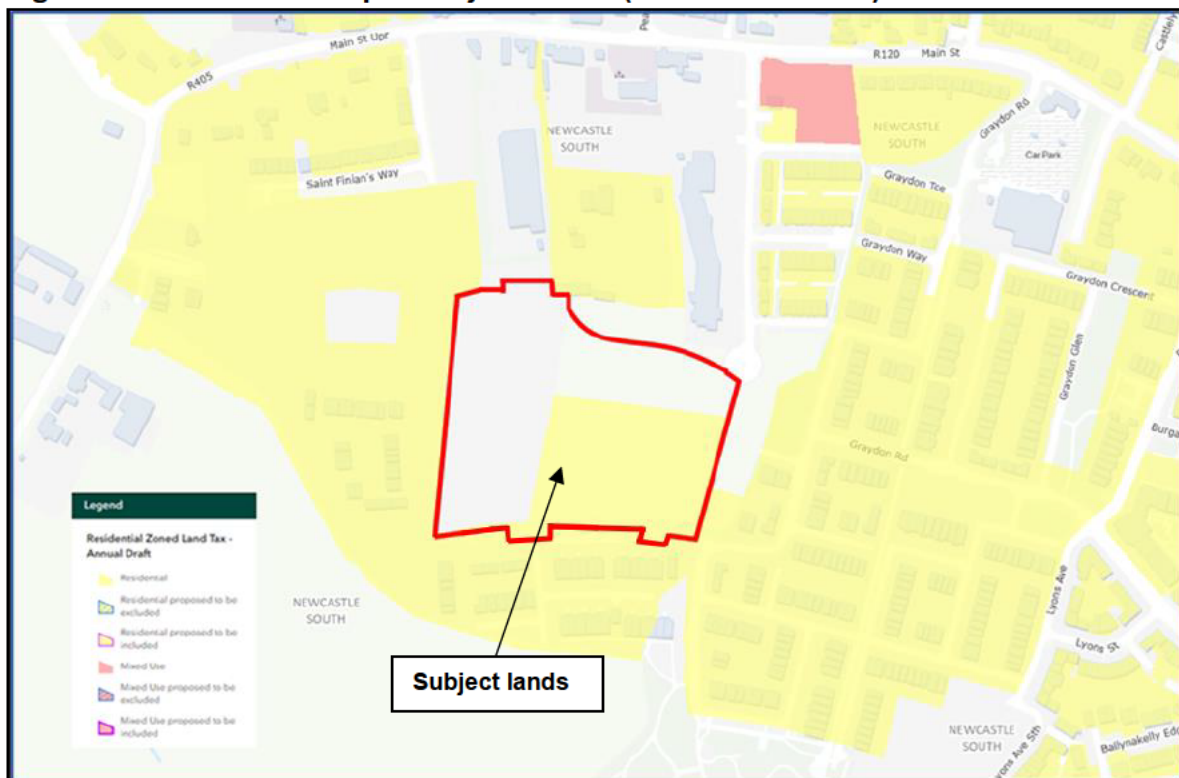
It is noted that the above local objective requires the provision of a number of recreational, transportation and educational facilities prior to the commencement of residential units over and above an initial 200 no. units.

## 4.0 BASIS FOR REMOVAL FROM RZLT MAP

The Section 28 Guidelines ‘Residential Zoned Land Tax - Guidelines for Planning Authorities’ published in June 2022, outline that there are a number of reasons why zoned and serviced land could be excluded from the map:

“This includes land in need of specific remediation for contamination, land which has significant known archaeological remains, land on the derelict site register, land required for infrastructure identified in section 653B(c)(iii)(I) – (VII), and exclusions for existing uses on land. Sections 653B(c)(i) and (c)(ii) respectively identify where certain uses may be excluded from the tax measure.”

**Figure 4.1: Draft RZLT Map – Subject Lands (indicative outline)**



Source: Residential Zoned Land Tax - Annual Draft Map for 2027

Section 653B(a) of the Taxes Consolidation Act 1997 (as amended) sets out criteria for inclusion on the RZLT maps:

**“653B** 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 a local area plan, in accordance with section 19(2)(a) of the Act of 2000, zoned–
  - (i) solely or primarily for residential use
  - (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.”*

The subject lands are zoned ‘RES-N’ in the South Dublin County Development Plan 2022-2028. The objective for this zone is “to provide for new residential communities in accordance with approved area plans”. Therefore, it is noted that the lands satisfy the criteria specified under S.653B(a)(i) in principle.

Notwithstanding, as specified above in the Section 28 guidelines, Section 653(c) outline a number of circumstances where lands may be excluded from the RZLT maps, as follows:

*“653B(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 provides 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”***

**(our emphasis)**

Notwithstanding, as noted in the Department of Housing, Local Government and Heritage Circular issued on the 12th of January 2024 (Circular Ref. 01/2024), the enactment of the Finance (No. 2) Act 2023 amends Section 653B of the Taxes Consolidation Act 1997 (as amended) at Section 91 of the 2023 Act, as follows:

*“92 Section 653B of the Principal Act is amended by the insertion of the following paragraph after paragraph (ii):*

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

- (I) in a case in which the land is zoned in a development plan, **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*

*(II) 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,*

*on the date on which satisfaction of the criteria in this section is being assessed”.*

**(our emphasis)**

It is further noted that the Finance Act 2025 further amends Section 653B of the Taxes Consolidation Act 1997 (as amended) at Section 103(c) of the 2025 Act, as follows:

*“in section 653B—*

*(i) in paragraph (a), by the substitution of “a development plan, in accordance with section 10(2)(a) of the Act of 2000 or section 43(6) of the Act of 2024” for “a development plan, in accordance with section 10(2)(a) of the Act of 2000”,*

*(ii) in paragraph (i), by the substitution of “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” for “within the meaning of the Act of 2000” in each place where it occurs, and*

*(iii) in paragraph (ia)—*

*(I) in subparagraph (I)—*

*(A) by the substitution of “zoned in a development plan under the Act of 2000” for “zoned in a development plan”, and*

*(B) by the substitution of “Act of 2000,” for “Act of 2000, or”,*

*(II) in subparagraph (II), by the substitution of “Act of 2000, or” for “Act of 2000,”, and*

*(III) by the insertion of the following subparagraph after subparagraph (II):*

*“(III) 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.”*

The following sections of this report demonstrate how it is reasonable to assume that the lands should be removed from the annual draft RZLT map for 2027 having regard to the above criteria, specified by Section 653B of the Taxes Consolidation Act 1997 (as amended).

1. Subject Land Activity

It is noted that Cairn lodged an LRD application (SDCC Reg. Ref. LRD25A/0014W) on the subject lands on the 19<sup>th</sup> of December 2025. The application is currently at further information stage, with the applicant actively seeking to respond to the request as soon as practicable.

Notwithstanding, based on past experience with other phases of the Newcastle landbank, Cairn believe there is a high risk of objection and litigation if the application is granted by South Dublin County Council (SDCC) and An Coimisiún Pleanála (ABP).

Cairn's experience with decisions subject to judicial review indicates that court determinations can take as long as 18 months. Despite our best efforts to secure permission and develop the site, impediments imposed by third parties have consistently stymied progress.

Therefore, it is respectfully submitted that the landowner is active in developing the subject lands and the lands should therefore not be reasonably considered as laying vacant and/or idle. Hence, it would be appropriate to remove the subject lands from the annual draft RZLT maps, as per the provisions of S.653B(c)(ii).

Notwithstanding the above, we note the following demonstrates how it is reasonable to consider that the lands are affected by the presence of known archaeological or historic remains and are required for/integral to the occupation of transport facilities and infrastructure:

## 2. Phasing Requirements – Parks, Roads and School Infrastructure

SLO3 within the current South Dublin County Development Plan 2022-2028 requires the delivery of a number of park spaces, street connections and land transfer for a new primary school at the subject site location, as follows:

- 1) No more than 200 units to be permitted before the commencement of the remaining lands of c. 1.4ha to provide for the full Taobh Chnoic Park to the south (**status** under construction– delivered under Phases 2A and 2B)
- 2) Urban Park / Square c. 1ha in size (Burgage South Park) to the satisfaction of the planning authority (status – partially complete – to be delivered under live proposal Reg. Ref. LRD25A/0014W)
- 3) East-West Link Street (**status** partially complete / under construction – delivered under Phases 1 and 2B)
- 4) Sean Feirm Park c. 0.2ha in size (**status** under construction– delivered under Phases 2A and 2B)
- 5) a portion of Tower House Park c. 0.1ha (**status** under construction– delivered under Phases 2A and 2B)

All applications shall demonstrate to the satisfaction of the Planning Authority how they are supporting the delivery of North South Street connections to the Main Street. (**status** partially complete / under construction – delivered under Phases 1 and 2B)

With regards delivery of a new primary school at Taobh Chnoic, the timing of this will be subject to educational needs in consultation with the Department of Education. Prior to completion of 200 units confirmation to be provided from the Department of Education on the

transfer of lands to provide for the school, subject to their confirmation of need. (**status** – site reserved within Phase 1 and subject to outline permission Reg. Ref. SD24A/0032W)

Therefore, as a result of the above realities, it is respectfully concluded that part of the parks infrastructure required to be delivered prior to the development of Cairn’s lands are to be delivered by the proposed Phase 4 development currently live and at further information stage with the planning authority. As a result, it is submitted that Cairn is actively seeking to develop such pre-requisite infrastructure.

In this respect, in Accordance with Section 653B(ia) (I) of the Taxes and Consolidation Act 1997 (as amended), provision is made for the exclusion of land from the annual RZLT maps where *“the development of the land would not conform with... the phased basis in accordance with which development of land is to take place under the (development) plan.”* It is respectfully considered, owing to the aforementioned reasons set out above, that the subject lands satisfy this criterion and therefore should be appropriately excluded from the annual RZLT maps on this basis until the Phase 4 development secures a final grant of permission.

Having regard to the above, we respectfully request that that the subject site is excluded from the RZLT mapping until the Phase 4 development secures a final grant of permission so that the pre-requisite park facilities can be provided as required by the development plan, in accordance with Section 653(ia)(I) of the Taxes Consolidation Act 1997 (as amended).

### 3. Lands required for Transport Infrastructure

Section 653B(c)(iii)(II) of the Taxes Consolidation Act 1997 (as amended) identifies particular criteria where land should not be included on the map, stating:

*“but which is not land –*

*...*

*(iii) that it is reasonable to consider is required for, or is integral to, occupation by —*

*...*

*(II) transport facilities and infrastructure”*

It is noted Table 7.5 of the South Dublin County Development Plan identifies the various streets within the Newcastle LAP lands as the *“formation of a strategic street network providing access throughout the LAP lands.”*

**Figure 4.2: Extract of Six Year Road Programme, South Dublin County Development Plan 2022-2028**

<p><b>Newcastle Street Network</b></p>	<p>Various streets within the Newcastle LAP lands.</p>	<p>Formation of a strategic street network providing access throughout the LAP lands.</p>
--	--	---

The subject lands are considered essential for the implementation of new transport infrastructure having regard to the six-year road objective set out in the South Dublin County Development Plan 2022-2028 and on this basis should not be included on the RZLT map in accordance with Section 653B(c)(iii)(II). On this basis, it respectfully requested that the subject lands are omitted from the RZLT map as it is required for and is integral to occupation by transport facilities and infrastructure.



## 5.0 SUMMARY AND CONCLUSIONS

Cairn Homes Properties Ltd., respectfully request that the Planning Authority takes into account the content of this submission and trust this submission will be taken into consideration in the assessment of the Local Authority and it is respectfully requested that the lands are removed from the RZLT map.

If you require any further information, please do not hesitate to contact us.

Yours sincerely,



**John Spain Associates Ltd**



## APPENDIX 1 – SITE LOCATION MAP





## APPENDIX 2 – OWNERSHIP LETTER

Senior Executive Officer,  
Planning Department,  
South Dublin County Council,  
County Hall,  
Tallaght,  
Dublin 24

27<sup>th</sup> March 2026

**RZLT SUBMISSION IN RESPECT OF LANDS AT NEWCASTLE SOUTH, NEWCASTLE, CO. DUBLIN**

To Whom it Concerns

On behalf of Cairn Homes Properties Ltd., I confirm that we are the registered owners of the lands above as indicated on attached OSI Map.

Yours sincerely



**Finbarr Barry**  
**Planning Team Lead**

### APPENDIX 3 – OWNERSHIP DETAILS

<b>Town</b>	Newcastle
<b>Landowner name</b>	Cairn Homes Properties Ltd.,
<b>Landowner address</b>	45 Mespil Road, Dublin 4, D04 W2F1
<b>Landowner phone</b>	<u>01 696 4600</u>
<b>Landowner email</b>	████████████████████
<b>Address of site</b>	Within the townland of Newcastle South, Newcastle, Co. Dublin
<b>Site Area</b>	4.08 hectares