

Wicklow County Council
County Buildings
Whitegates
Wicklow Town
A67 FW96

Submitted via the Consultation Portal

01st April 2025

Re: EXCLUSION OF ESB LANDS AT ROCKY ROAD 38kV SUBSTATION FROM RZLT DRAFT MAP

Dear Sir/Madam,

This submission by Electricity Supply Board (ESB), 27 Lower Fitzwilliam Street, Dublin 2, is in response to an invitation by Wicklow County Council to comment on land that is within the scope of the Residential Zoning Land Tax (RZLT) and identified on the 2026 Draft Maps prepared by Wicklow County Council.

ESB supports the overall objective of the tax to activate land that is serviced and zoned for residential use or mixed use in order to increase housing supply and to ensure the regeneration of vacant and idle lands at appropriate urban locations. However, in this instance, ESB are seeking the exclusion of its lands at its Rocky Road 38kV Substation, Rocky Road, Wicklow (see map Appendix A) from the Draft RZLT Map as we believe the conditions for the lands to be subject to the tax are not met.

Site Ownership & Uses

ESB Networks Rocky Road 38kV substation at Rocky Road is 0.1 hectares in area and comprises transmission infrastructure associated with a 38kV substation. It accommodates critical electricity infrastructure of national and regional importance, serving thousands of commercial and domestic customers in Wicklow Town. ESB finances, builds and maintains the transmission system through which electricity flows from generation stations to bulk supply points such as Rocky Road 38kV substation. We carry out all the functions relating to the electricity distribution system which includes planning, construction, maintenance and operation of the distribution networks and metering of customer end use. ESB is delivering a safe, secure, reliable, economical and efficient electricity Transmission and Distribution System with a view to ensuring that all reasonable demands for electricity are met having due regard for the environment.

Whilst the 38kV substation is not currently in service, the site contains 3 No. underground electricity transmission cables and the necessary distribution infrastructure for a 38kV substation. Due to growing demand and limit infrastructure in the area, ESB are examining this site for future development of a 38kV substation to strengthen the electricity network in the area.

All ESB outdoor substations contain exposed live electrical equipment, and it is standard practice to have an outer compound associated with the station, that acts as a safety buffer for members of the public. Pylons and other overhead infrastructure is generally located on these lands further restricting their development.

Exclusion from Scope of Tax

Section 653B(c)(i) and (c)(ii) of the Finance Act 2021, sets out certain types of lands that are excluded from the tax despite being zoned for residential use and serviced. As outlined below, ESB lands at this location are required for, integral to and occupied by energy infrastructure and utilities.

1. Under Section 653B (c)(iii)(III) & (IV), land that is reasonable to consider is required for, or is integral to, occupation by **energy or telecommunications infrastructure and facilities**.

As outlined above, the ESB site at Rocky Road 38kV Substation accommodates critical electricity infrastructure of national and regional importance, serving thousands of commercial and domestic customers in Wicklow Town and the wider area.

Conclusion

ESB supports the overall objective of the tax to activate land for residential use, however as a strong diversified utility operating right across the electricity market our focus is on implementing energy strategies that support the transition of Ireland to a low-carbon and ultimately post-carbon economy to become a competitive, resilient, and sustainable region. We request that due consideration is given to the issues raised in this submission, and we seek the exclusion of the ESB lands at Rocky Road 38kV Substation from the Draft RZLT Map as.

- The lands at Rocky Road 38kV Substation are required for, or are integral to, occupation by a electricity substation.

If we can be of any further assistance, or if you wish to clarify any of the points raised, please do not hesitate in contacting the undersigned.

Yours sincerely,

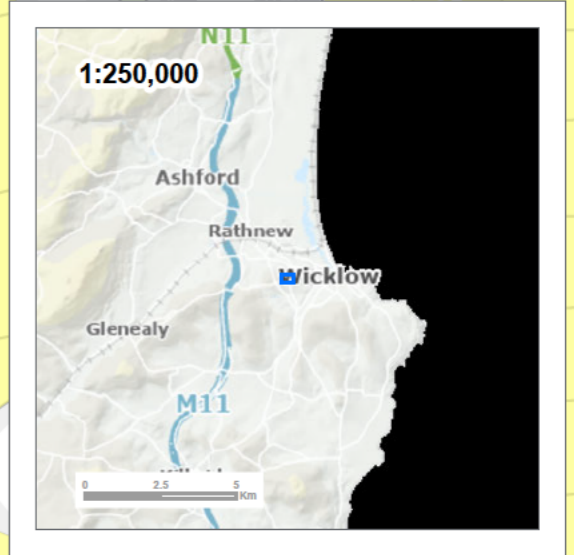
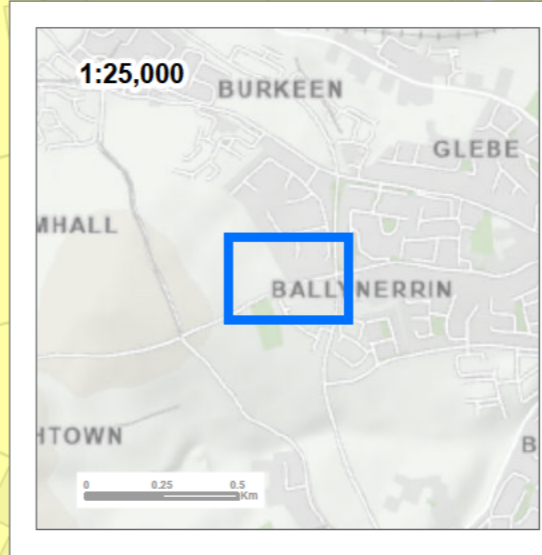


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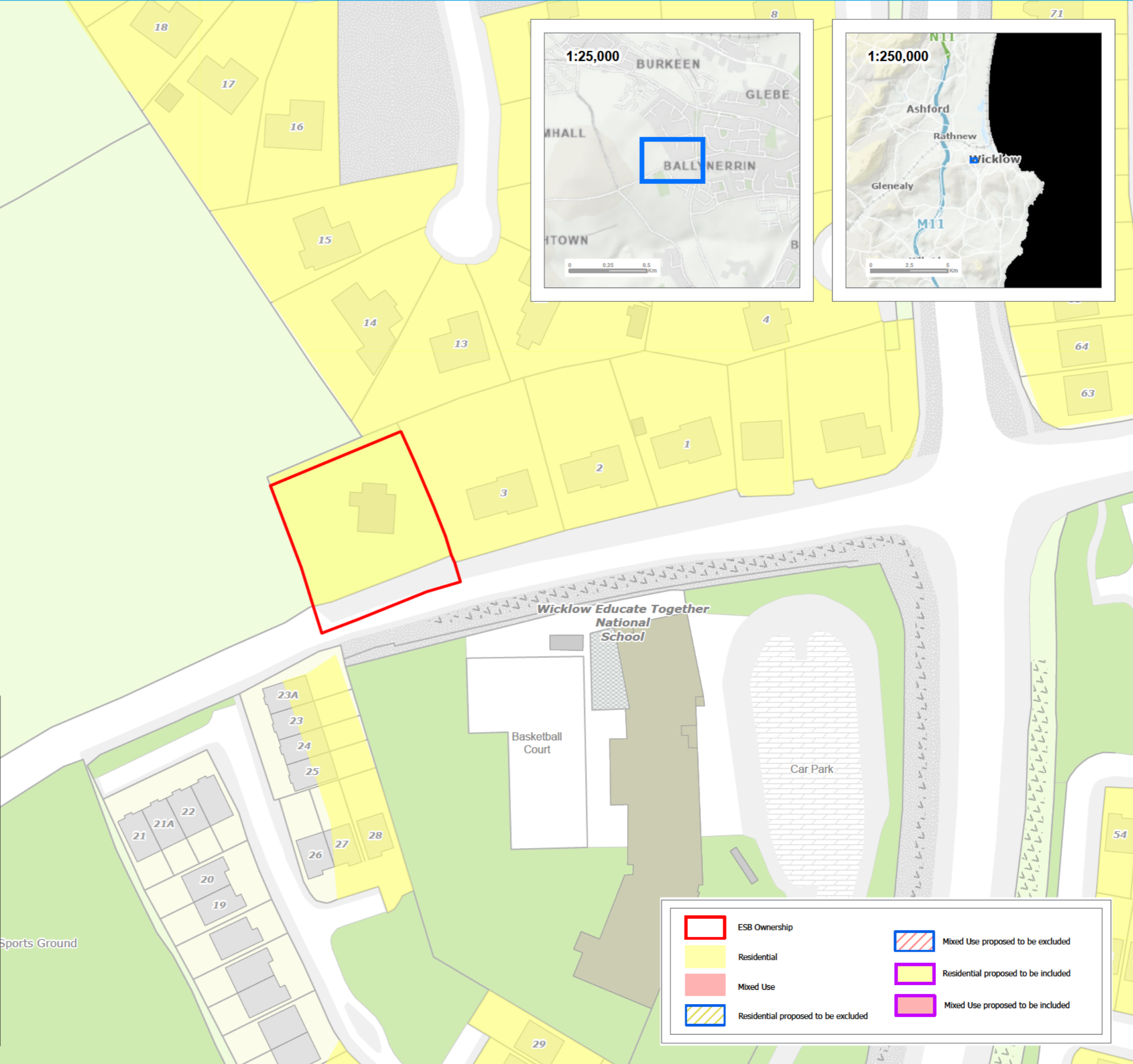









Energy for
generations

APPENDIX A



MAP TYPE: Residential Zoned Land Tax (RZLT) - Submission Map		
LOCATION: Rocky Road, Wicklow		
PRODUCTION UNIT: Planning and Mapping (PAM)		
CLIENT: ESB Group		
 Planning and Asset Management, 27 Fitzwilliam Street Lower, Dublin 2, Ireland.		
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COORDINATE SYSTEM IRENET95 ITM	OS REFERENCE N/A	DATE 31/03/2025
SCALE AT A3 MAP PAGE SIZE 1:1,000	DRAWING NO. 1201-000-000-IR-000-000	DRAWN BY DB



	ESB Ownership		Mixed Use proposed to be excluded
	Residential		Residential proposed to be included
	Mixed Use		Mixed Use proposed to be included
	Residential proposed to be excluded		