

Residential Zoned Land Tax,  
Administrative Officer,  
Planning Department  
Wicklow County Council,  
County Buildings,  
Whitegates,  
Wicklow Town,  
A67 FW96.

[RZLT@wicklowcoco.ie](mailto:RZLT@wicklowcoco.ie)

Date: 01/04/2025  
JSA Ref: KK JN 22124

Dear Sir / Madam,

**RE: RESIDENTIAL ZONED LAND TAX ANNUAL DRAFT MAP 2026 SUBMISSION IN RESPECT OF LANDS AT VEVAY ROAD AND BOGHALL ROAD (THE FORMER DELL SITE), BRAY, CO. WICKLOW**

**WCC Parcel Ref.: WW308**

## **1.0 INTRODUCTION**

Avonvard Limited (a Park Developments company), Fourth Floor, The Herbert Building, The Park, Carrickmines, Dublin 18, D18K8Y4, has instructed John Spain Associates, 39 Fitzwilliam Place, Dublin 2, to prepare a submission in respect of lands in their ownership at Vevay Road and Boghall Road (the former Dell site), Bray, Co. Wicklow, and the proposal to include part of the landholding on the draft 2026 mapping for lands subject to the Residential Zoned Land Tax.

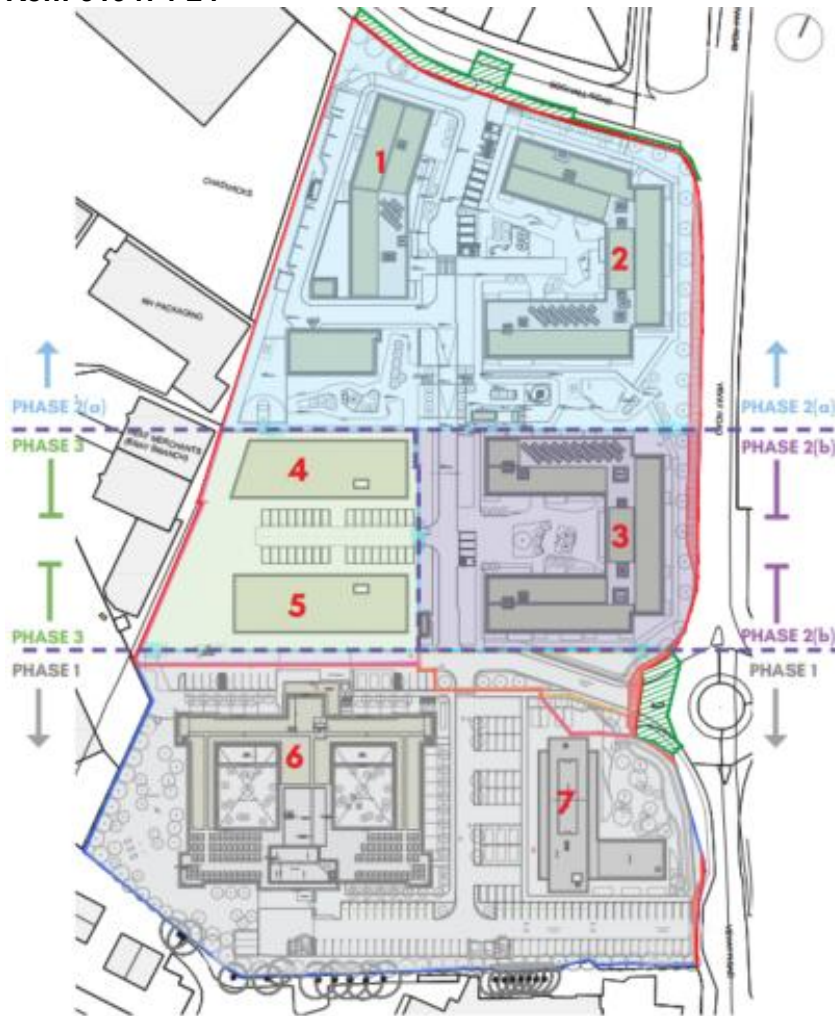
This submission is made in accordance with Section 653D (1)(a) and Section 653M (2)(f) of the Taxes Consolidation Act 1997, as amended.

A submission was previously made to Wicklow County Council (WCC Reg. Ref.: WW-RZLT-05-2024) and a subsequent appeal to An Bord Pleanála (ABP Ref.: 320349-24) requesting that the subject lands be removed from the RZLT Maps. An Bord Pleanála subsequently determined (ABP Order dated the 24<sup>th</sup> of September 2024) that only the percentage of the site available for residential development should be included in the RZLT map, with any other part of the site removed. This was subsequently reflected in the Final 2025 RZLT Map, with only the northern portion of the site included, and it is also reflected in the Annual Draft RZLT Map for 2026.

This submission seeks that the northern portion of the overall landholding as identified in Figure 3.1 be removed from the RZLT map, having regard to the recent precedents from An Bord Pleanála in respect of zoning and Local Area Plans, where ABP were of the view that where the plan had expired, and notwithstanding a replacement was under preparation, that the lands were not zoned and should not be included on the relevant RZLT map. The subject lands in our client's ownership are illustrated in the Site Location Map included as Appendix



**Figure 2.2: Permitted Masterplan and Phasing under WCC Reg. Ref.: 24/46 and ABP Ref.: 319474-24**



The site area of the lands included in the Draft 2026 RZLT Map is 1.42 ha, which broadly reflects the area of the Phase 2 residential development and excludes the Phase 1 and 3 areas of the site, and is illustrated in Figure 3.1 below. This reflects the previous decision of An Bord Pleanála (ABP Ref.: 320349-24) that only the percentage of the site available for residential development should be included in the RZLT map, with any other part of the site removed.

### **Planning Policy Context**

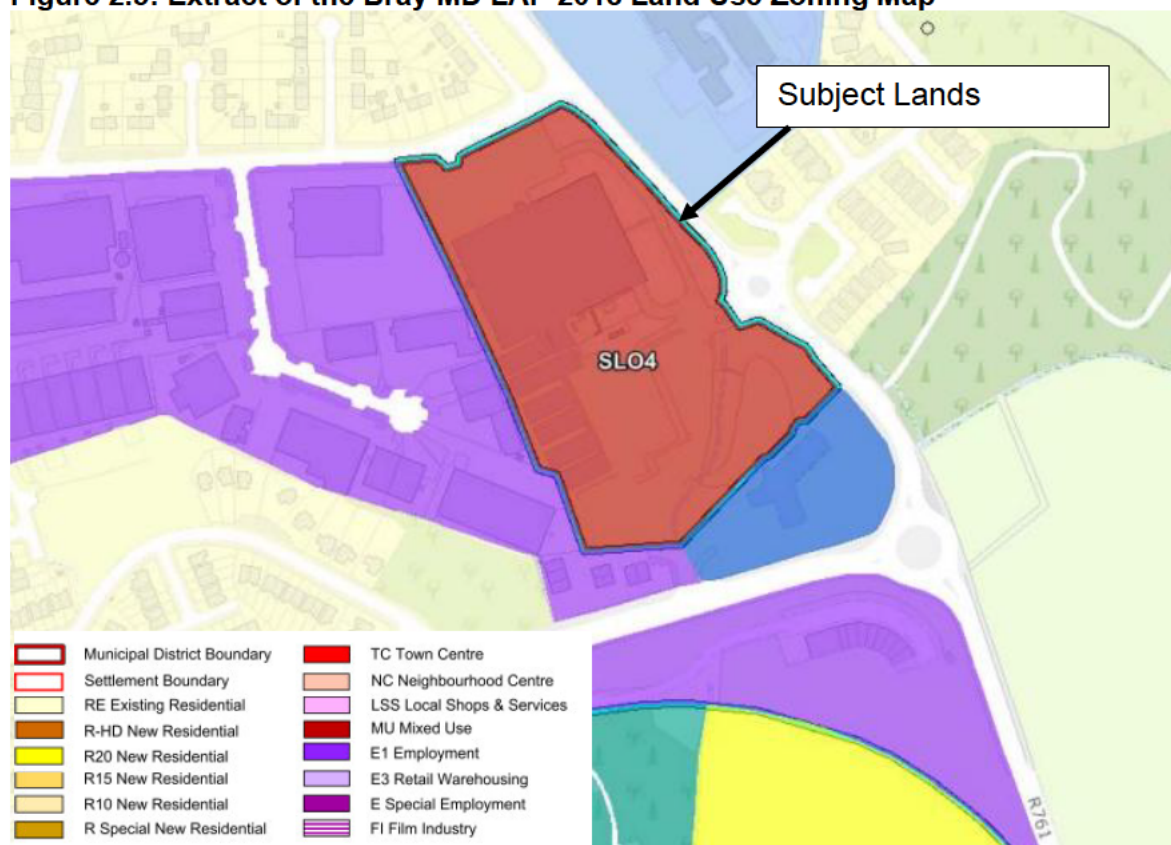
The Bray Municipal District Local Area Plan came into effect on the 10<sup>th</sup> of June 2018, for the period 2018-2024 to provide the planning policy framework for the Bray and Environs area. Work has commenced on the review of the Bray Municipal District Local Area Plan 2018 - 2024 and the preparation of the new plan. The pre-draft public consultation ran from the 20<sup>th</sup> of November 2024 until the 18<sup>th</sup> of December 2024.

### **Land Use Zoning**

Under the Bray MD LAP 2018-2024, it identified the site as zoned for 'MU' Mixed Use development with the stated land use zoning objective '*to provide for mixed use development*', subject to Specific Local Objective 4, which provides for high intensity employment and a residential scheme.



**Figure 2.3: Extract of the Bray MD LAP 2018 Land Use Zoning Map**



Chapter 10 of the LAP which states that the purpose of the 'Site Specific Objectives', such as SLO 4, "is to guide developers as to the aspirations of the plan regarding the development of certain lands where more than one land use is proposed or the lands are zoned for 'mixed use', in a manner similar to Action Areas, but with the exception that no masterplan will be required to be agreed prior to the submission of a planning application."

Chapter 11 of the LAP outlines that 'The nature of the mixed use development envisaged for any particular site is set out in the text of the plan' and that 'uses generally appropriate for any mixed use area will be specified in the plan'.

Specific Local Objective 4 (SLO 4) states that "Given that this site is surrounded by both residential and employment uses, it is considered that a **mixed, high intensity employment and residential scheme** would be suitable on these lands, in accordance with the following criteria:

- The development shall be delivered in a high density format and in particular, shall have a plot ratio of not less than 1:1. Development of up to 4 storeys may be considered on the western and southern parts of the site, with heights on the northern and eastern parts of the site being more consistent with and respecting the existing amenity of existing residential areas surrounding the site;
- **The employment element shall be in a high employment intensity format and low density manufacturing / warehousing will not be considered;** on the basis of achievement of a 1:1 plot ratio, a total employment floor space yield of at least 20,000sqm is desired;
- **A nursing home and / or health care facility will be considered subject to such use not comprising more than 50% of the employment floorspace requirement on site and being delivered in conjunction with the remaining employment elements;**

- **Not more than 40% of total floor space shall be devoted to residential use;** depending on the range of unit sizes and formats, at least 150 units is desired (c. 15,000sqm)
- Any planning application shall include a detailed phasing programme that ensures the timely delivery of all elements of the SLO. In order to 'kick start' the development, a first phase of housing, comprising not more than 50% of the total housing programme, may be developed as a 'Phase 1' of the overall development, strictly on the basis of the remaining housing being delivered in tandem with the employment element." (Emphasis added)

As outlined above, the previous decision from An Bord Pleanála decided that having regard to the phasing and land use mix requirements under SLO 4 that only the percentage of the site available for residential development should be included in the RZLT map, with any other part of the site removed. This was subsequently reflected in the Final 2025 RZLT Map, with only the northern portion of the site included, and it is also reflected in the Annual Draft RZLT Map for 2026. However, we note at the time of the previous An Bord Pleanála decision, the liability date of the RZLT for the 2025 RZLT Map, was still within the Bray MD LAP plan period of 2018-2024.

### 3.0 BASIS FOR REMOVAL OF THE SITE FROM THE DRAFT RZLT MAP

Section 653B of the Taxes Consolidation Act 1997 (as amended by the Finance Act 2021) sets out criteria for inclusion on the RZLT maps as follows:

*"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*

Section 653B(a) sets out that that the lands included in the RZLT map must be zoned for residential use or a mixture of uses, including residential in a development plan or a local area plan. As set out above, we are aware the Bray MD Local Area Plan period was from 2018 to 2024.

It is considered that the Planning Authority should have regard to recent precedents from An Bord Pleanála (summarised below) in respect of zoning and Local Area Plans, where ABP were of the view that where the plan had expired, and notwithstanding a replacement was under preparation, that the lands were not zoned and should not be included on the relevant RZLT map.

The following provides an overview of a number of recent precedents from An Bord Pleanála in relation to other lands in Wicklow and also in Kildare, where a similar situation arises in respect to a number of LAP's:

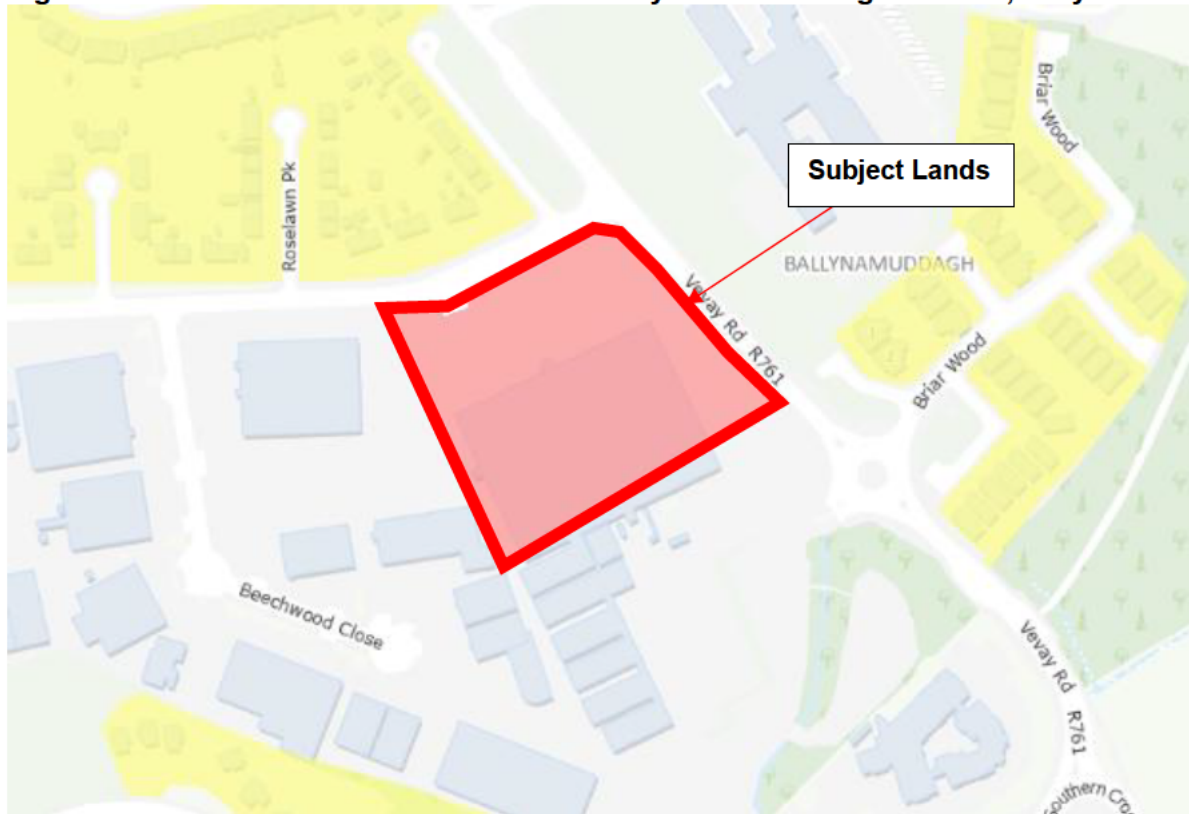
- **ABP Ref.: 316462-23 and WCC Ref.: WW-RZLT-70:** In relation to lands at Templecarrig Lower, Greystones, Co. Wicklow, ABP issued an Order (dated the 13<sup>th</sup> of November 2025), setting aside the determination of the local authority, stating *'The lands at Templecarrig, Lower Greystones, Co. Wicklow were zoned under the Greystones-Delgany and Kilcoole Local Area Plan 2013-2019, and **this plan has now expired. The subject lands are, therefore, not zoned, and the lands cannot be considered to be suitable for inclusion on the RZLT map. Therefore the lands do not meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997,***

as amended, and **the lands should be excluded from the relevant RZLT map.**' (Emphasis Added)

- **ABP Ref.: 316344-23 and WCC Ref.: WW-RZLT-15:** In relation to lands at Kindlestown House, Delgany, Co. Wicklow, ABP issued an Order (dated the 24<sup>th</sup> of November 2023) setting aside the determination of the local authority, stating '*the zoning of the lands was under **the Greystones-Delgany and Kilcoole Local Area Plan 2013-2019**, and this plan **has expired** with a replacement under preparation. The lands are, therefore, not zoned and **should not be included on the relevant RZLT map.***' (Emphasis Added)
- **ABP Ref.: 316350-23 and WCC Ref.: WW-RZLT-23:** In relation to lands at Marlton Equestrian, Marlton Road, Ballynerrin Lower, Co. Wicklow, ABP issued an Order (dated the 21<sup>st</sup> of November 2023) setting aside the determination of the local authority, stating '*the zoning of these lands was under the Wicklow Town-Rathnew Development Plan 2013-2019, and this plan has expired with a replacement under preparation. The lands are therefore not zoned and should not be included on the relevant Residential Zoned Land Tax maps.*'
- **ABP Ref.: 316440-23 and KCC Ref.: KCC-C108-29:** In relation to lands at Osberstown, Sallins, Co. Kildare, ABP issued an Order (dated the 12<sup>th</sup> of January 2024) setting aside the determination of the local authority, stating '*the zoning of these lands was under the Sallins Local Area Plan 2016-2022, and this plan has expired. The lands are, therefore, not zoned and should not be included on the relevant RZLT map. The lands identified as KCC-C108-29 are, therefore, not zoned, as per Section 653(a) of the Taxes Consolidation Act 1997, as amended, and should not be included on the relevant RZLT map.*'
- **ABP Ref.: 316456-23 and KCC Ref.: KCC-C108-9:** In relation to lands at Mariavilla (Phase 4), Moyglare Road, Maynooth, Co. Kildare, ABP issued an Order (dated the 12<sup>th</sup> of January 2024) setting aside the determination of the local authority, stating '*the zoning of these lands was under the Maynooth Local Area Plan 2013-2019, and this plan has expired. The lands are, therefore, not zoned and should not be included on the relevant RZLT map. The lands identified as KCC-C108-9 are, therefore, not zoned, as per Section 653(a) of the Taxes Consolidation Act 1997, as amended, and should not be included on the relevant RZLT map.*'

Noting the Bray MD Local Area Plan period was from 2018-2024 and having regard to the precedent decisions from An Bord Pleanála, it is considered that the subject lands should not be included on the RZLT map until the replacement LAP has been adopted, or alternatively the land use zoning map for Bray and Environs incorporated into the County Development Plan by way of variation. Accordingly, this submission requests that the Draft 2026 RZLT map be amended to omit the northern portion of the site (See Figure 3.1) on the basis that the lands do not currently meet the qualifying criteria set out in section 653B(a) of the Taxes Consolidation Act 1997, as amended.

**Figure 3.1: Draft RZLT MAP and Lands at Vevay Road and Boghall Road, Bray**



Source: RZLT Draft Map for 2026

(<https://experience.arcgis.com/experience/768b153501b44c1cbdbd03678253e986>)

#### **4.0 CONCLUSIONS**

Avonvard Limited respectfully request that the Planning Authority takes into account the content of this submission and it is respectfully requested that the subject portion of the overall landholding as identified in Figure 3.1 be removed from the Draft RZLT Map for 2026.

In particular, we note the recent precedents from An Bord Pleanála in respect of zoning and Local Area Plans, where ABP were of the view that where the plan had expired, and notwithstanding a replacement was under preparation, that the lands were not zoned and should not be included on the relevant RZLT map.

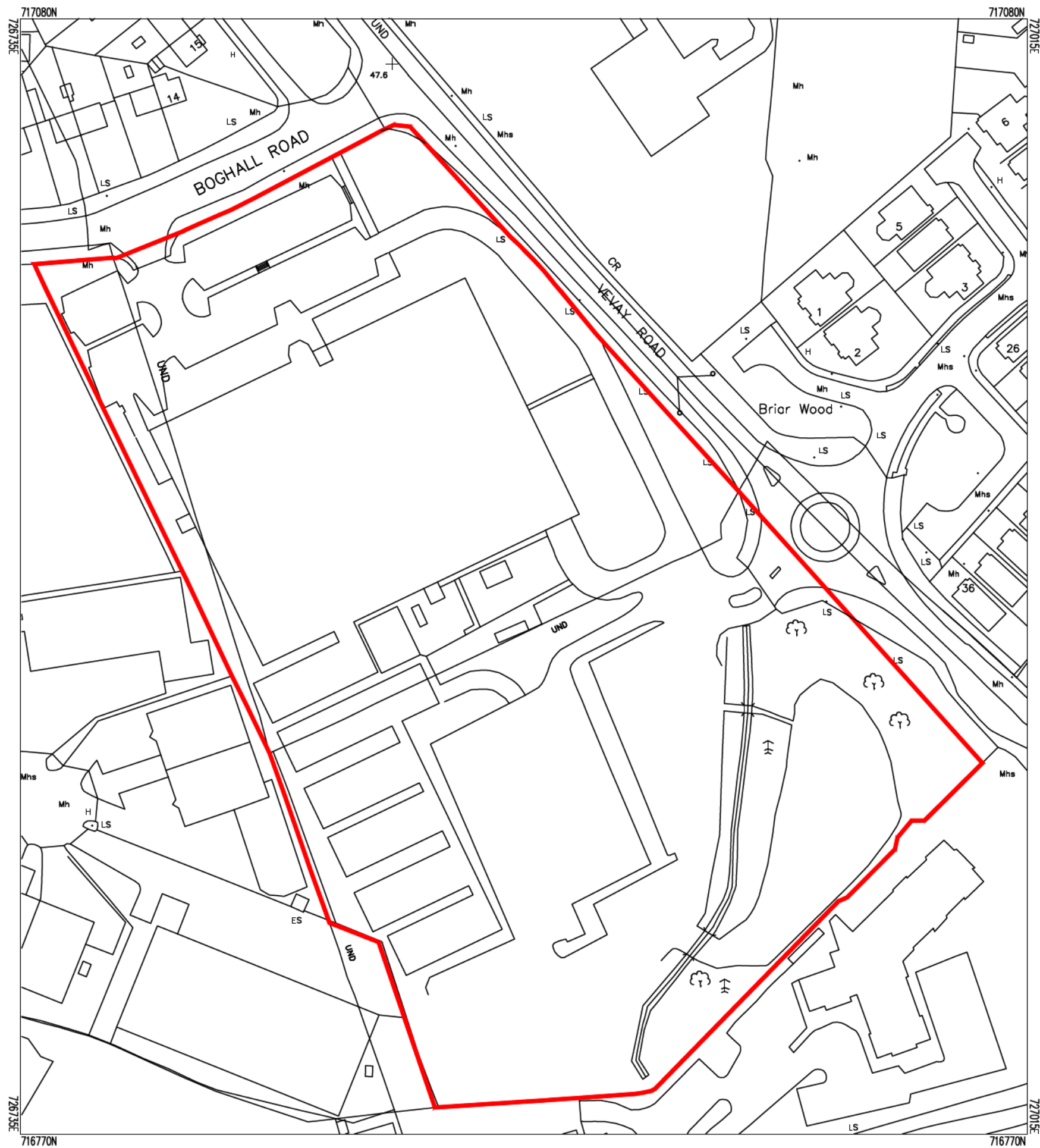
If you require any further information, please do not hesitate to contact us.

Yours sincerely,

**John Spain Associates**

## **APPENDIX 1 – LAND OWNERSHIP MAP**





THIS DRAWING IS A DIGITISED EXTRACT FROM THE  
ORDNANCE SURVEY DUBLIN DIGITAL FILE: E.COM 377944,  
DATED 01 MARCH 2007. 1/1000 SCALE PLOTTED AT 1/1250.

ORDNANCE SURVEY DETAIL SHOWN IN BLACK.  
NON-ORDNANCE SURVEY DETAIL SHOWN IN GREEN.

ORDNANCE SURVEY IRELAND LICENCE No. EN 0020221  
© ORDNANCE SURVEY IRELAND GOVERNMENT OF IRELAND.



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info@parkdevelopments.ie

C		
B		
A		
REVISION	DATE	
DRAWN BY	CIARAN STEED, MCInstCES.	
PROJECT	VEVAY ROAD BRAY	
SCALE	1:1250 (A3)	
DRAWING	RED LINE BOUNDARY	
DATE	DEC 2022	DRAWING No.
DATUM	O.S. (TM DATUM.	VRB-RLB-001

## Appendix 2- LAND OWNER DETAILS AND FOLIO'S

<b>Town</b>	Bray
<b>Landowner name</b>	Avonvard Limited
<b>Folios</b>	WW3264L and WW19531F in Avonvard Limited's ownership
<b>Landowner address</b>	Fourth Floor, The Herbert Building, The Park, Carrickmines, Dublin 18, D18K8Y4
<b>Landowner phone</b>	██████████
<b>Landowner email</b>	████████████████████
<b>Address of site</b>	Site at Vevay Road and Boghall Road (the former Dell site), Bray, Co. Wicklow.
<b>Overall Site Area</b>	3.75 ha
<b>Area subject to request from removal of RZLT map</b>	1.42 ha (see Figure 3.1 above)

## Land Registry

County Wicklow

Folio 19531F

### Register of Ownership of Freehold Land

#### Part 1(A) - The Property

Note: Unless a note to the contrary appears, neither the description of land in the register nor its identification by reference to the Registry Map is conclusive as to boundaries or extent

No.	For parts transferred see Part 1(B) Description	Official Notes
1	<p>A plot of ground being part of the Townland of KILRUDDERY DEMESNE EAST and Barony of RATHDOWN shown as Plan(s) 17 edged RED on the Registry Map (OS MAP Ref(s) 3617/4).</p> <p>The Registration does not extend to the mines and minerals</p>	From Folio WW14235F

# Land Registry

County Wicklow

Folio 19531F

## Part 1(B) - Property Parts Transferred

No.	Prop No:	Instrument:	Date:	Area (Hectares) :	Plan:	Folio No:

# Land Registry

County Wicklow

Folio 19531F

## Part 2 - Ownership

Title ABSOLUTE

No.	The devolution of the property is subject to the provisions of Part II of the Succession Act, 1965		
1	24-AUG-1998 D98KW07375R	<del>DELL DIRECT (Incorporated Company) of BOGHALL ROAD, BRAY, COUNTY WICKLOW is full owner.</del>	Cancelled D2007KW004452E 22-FEB-2007
2	27-FEB-2007 D2007KW004452E	<del>LABURIN COMPANY LIMITED of 1 GLENCAIRN ROAD, THE GALLOPS, SANDYFORD, DUBLIN 18 is full owner.</del>	Cancelled D2009LR147902X 21-AUG-2009
3	21-AUG-2009 D2009LR147902X	AVONVARD LIMITED of Fourth Floor, The Herbert Building, The Park, Carrickmines, Dublin 18 is full owner.	



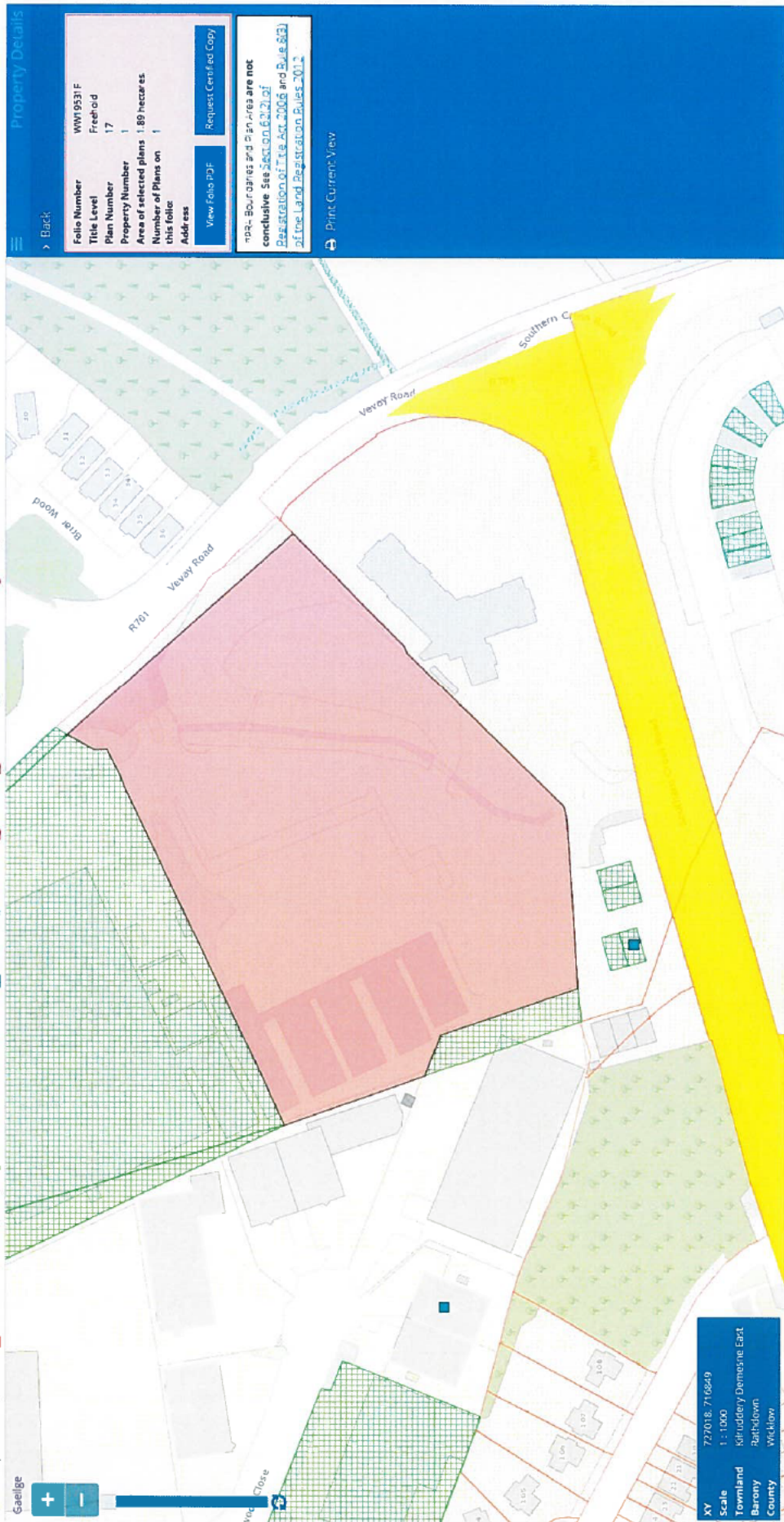
# Land Registry

County Wicklow

Folio 19531F

## Part 3 - Burdens and Notices of Burdens

No.	Particulars
1	<p><del>The property is subject to the provisions prohibiting letting, subletting or subdivision specified in Section 12 of the Land Act, 1965, and to the provisions restricting the vesting of interests specified in Section 45 of the said Act in so far as the said provisions affect same.</del></p> <p>Cancelled D2007KW004452E 22-FEB-2007</p>
2	<p>05-APR-2013 Charge for present and future advances repayable with interest. D2013LR028529B NATIONAL ASSET LOAN MANAGEMENT LIMITED is owner of this charge.</p> <p>Notel This charge is also registered as a burden on folio WW3264L</p> <p>Note: The certificate as to registration required by Section 99 of the Companies Act 1963, has not been produced</p>



**Property Details**

> Back

Folio Number	WW1931 F
Title Level	Freehold
Plan Number	17
Property Number	1
Area of selected plans	1.89 hectares
Number of Plans on this folio	1
Address	

[View Folio PDF](#) [Request Certified Copy](#)

**Important:** Boundaries and Plan Area are not conclusive. See Section 6.2.2 of Registration of Title Act 2006 and Rule 6(2) of the Land Registration Rules 2012.

[Print Current View](#)

XY 722018, 716649  
Scale 1 : 1000  
Townland Kilrudey Demesne Ept  
Barony Rathdown  
County Wicklow

# Land Registry

County Wicklow

Folio 3264L

## Register of Ownership of Leasehold Interest

### Part 1(A) - The Property

Note: Unless a note to the contrary appears, neither the description of land in the register nor its identification by reference to the Registry Map is conclusive as to boundaries or extent

No.	For parts transferred see Part 1(B) Description	Official Notes
1	<p>The leasehold interest in the property shown coloured Green as Plan(s) 104 on the Registry Map, in the Parish of BRAY , situate in the Townland of OLDCOURT, in the Barony of RATHDOWN, in the Electoral Division of KILMACANOGE; and shown coloured Green as Plan(s) 1 on the Registry Map, containing 1.7830 Hectares, in the Parish of BRAY, situate in the Townland of KILRUDDERY DEMESNE EAST, in the Barony of RATHDOWN, in the Electoral Division of KILMACANOGE, created by Lease dated 08-MAR-1978 from C M (DEVELOPMENTS) LIMITED to NIXDORF COMPUTER INTERNATIONAL LIMITED for the term of 999 years from the 01-DEC-1977 at the yearly rent of £1.00 if demanded.</p> <p>The Registration does not extend to the mines and minerals</p>	<p>Instrument D93KW01748P</p>

# Land Registry

County Wicklow

Folio 3264L

## Part 1(B) - Property Parts Transferred

No.	Prop No:	Instrument:	Date:	Area (Hectares) :	Plan:	Folio No:

# Land Registry

County Wicklow

Folio 3264L

## Part 2 - Ownership

Title ABSOLUTE

No.	
<del>1</del>	<del>24-AUG-1998</del> <del>-DELL DIRECT of BOGHALL ROAD, BRAY, COUNTY WICKLOW is full</del> <del>D98KW07375R</del> <del>owner.</del>  Cancelled D2007KW004452E 22-FEB-2007
<del>2</del>	<del>22-FEB-2007</del> <del>-LABURIN COMPANY LIMITED of 1 GLENCAIRN ROAD, THE GALLOPS,</del> <del>D2007KW004452E</del> <del>SANDYFORD, DUBLIN 18 is full owner.</del>  Cancelled D2009LR147902X 21-AUG-2009
3	21-AUG-2009 AVONVARD LIMITED of Fourth Floor, The Herbert Building, The D2009LR147902X Park, Carrickmines, Dublin 18 is full owner.



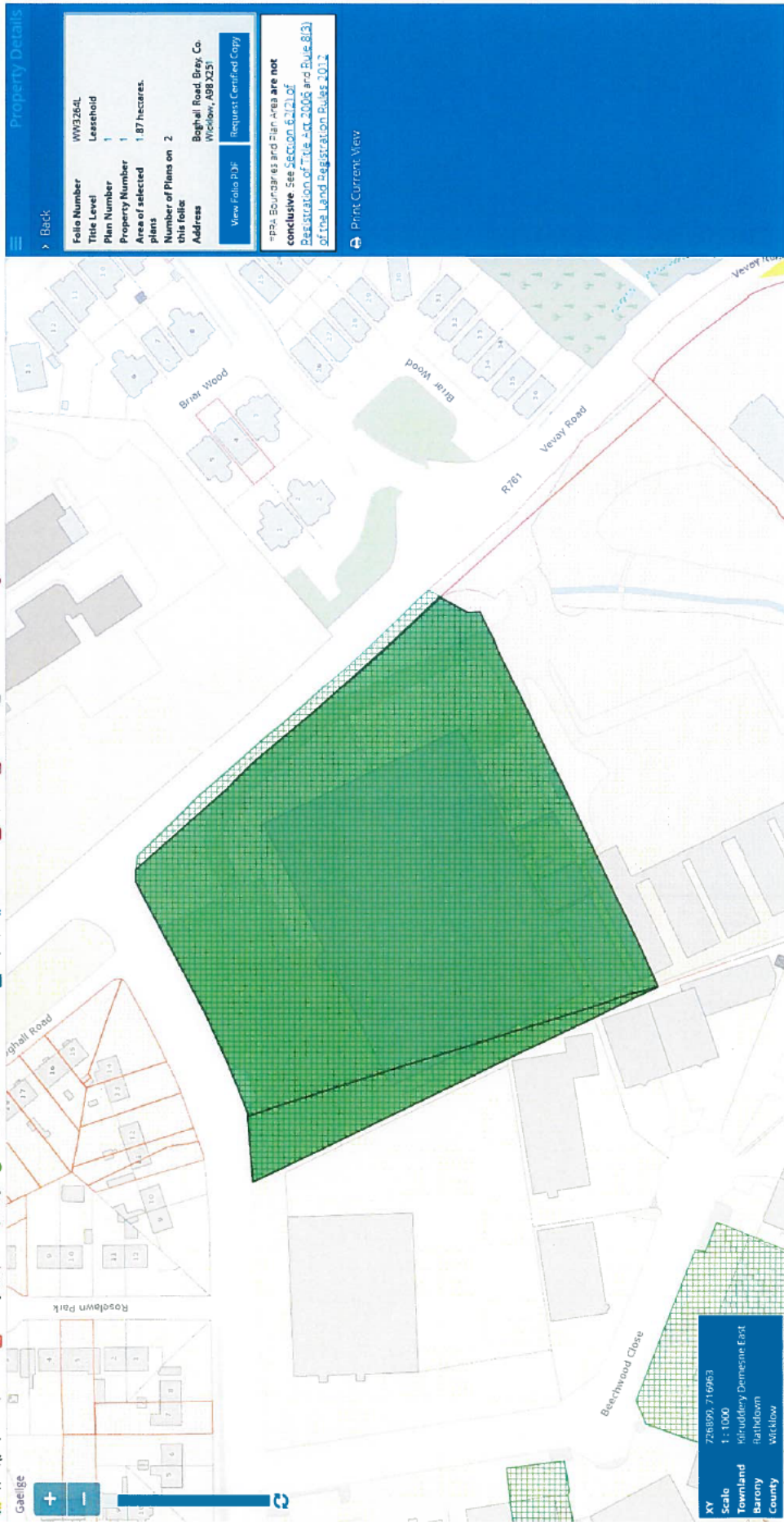
## Land Registry

County Wicklow

Folio 3264L

### Part 3 - Burdens and Notices of Burdens

No.	Particulars
1	<p data-bbox="178 824 1385 880">05-APR-2013 Charge for present and future advances repayable with interest. D2013LR028529B NATIONAL ASSET LOAN MANAGEMENT LIMITED is owner of this charge.</p> <p data-bbox="539 909 1398 958">Notel This charge is also registered as a burden on folio WW19531F</p> <p data-bbox="539 974 1445 1023">Note: The certificate as to registration required by Section 99 of the Companies Act 1963, has not been produced</p>



### Property Details

> Back

Folio Number	WV3264L
Title Level	Leasehold
Plan Number	1
Property Number	1
Area of selected plots	1.87 hectares.
Number of Plans on this folio	2
Address	Boghil Road, Bray, Co. Wicklow, A98 X251

View Folio PDF

Request Certified Copy

\*PPA Boundaries and Plan Area are not conclusive. See Section 6.1(2) of Registration of Title Act 2006 and Rule 8(3) of the Land Registration Rules 2012.

Print Current View