



**Brock  
McClure**

PLANNING & DEVELOPMENT CONSULTANTS

63 York Road  
Dun Laoghaire  
Co. Dublin

[www.brockmcclure.ie](http://www.brockmcclure.ie)

Administrative Officer  
Planning Department  
Wicklow County Council  
County Buildings  
Whitegates  
Wicklow Town  
A67FW96

25<sup>th</sup> February 2026

**Re: Submission to RLZT 2027 Draft Mapping  
Lands at Greystones Golf Club, Killincarrig, Greystones, Co. Wicklow**

Dear Sir/Madam,

We, **Brock McClure, Planning & Development Consultants, 63 York Road, Dun Laoghaire, Co. Dublin**, have been instructed by our client, **Greystones Golf Club, Killincarrig, Greystones, Co. Wicklow** to lodge an submission in respect of the Residential Zoned Land Tax applied to lands at Greystones Golf Club, Killincarrig, Greystones, Co. Wicklow.

This submission responds to the publication of the 2027 Annual Draft Maps for Wicklow County Council for Residential Zoned Land Tax (RZLT). In review of the maps published, our client has examined whether or not lands, within their ownership, fall into scope for liability and payment of Residential Zoned Land Tax.

We request that the content of this submission be considered in the preparation of the Annual Final Map. Submissions can be made in respect of annual draft maps up until 1<sup>st</sup> April 2026. We confirm that this submission has been lodged before this deadline.

**SUBMISSION REQUIREMENTS**

The Council have set out a list of requirements that must be included with any submission lodged during the public consultation period for the Draft Maps. The various requirements of the Local Authority, together with our client's response is set out hereunder:-

County Council Requirement	Response
Parcel ID NO.	WW1306
Site Location	Greystones Golf Club, Killincarrig, Greystones, Co. Wicklow
Name and Address of Contact details of Landowner	Greystones Golf Club, Killincarrig, Greystones, Co. Wicklow



Submission to 2027 Annual Draft RZLT Mapping | Lands at Greystones Golf Club, Wicklow

Name, Address and Contact details of Agent	Brock McClure Planning and Development Consultants, 63 York Road, Dun Laoghaire, Co. Dublin. <a href="mailto:hello@brockmcclure.ie">hello@brockmcclure.ie</a> 01 559 3859
OS Map showing the site at an appropriate scale	See Appendix to this Submission
Site Area	c. 0.52 hectares- to be confirmed
Proof of Ownership	Available on request as per RZLT submission requirements.
Supporting Matters for Lands not considered to be in Scope Or Date for Lands not considered to be in Scope	Set out within this Submission
Reference to Section 653B of the Taxes Consolidation Act and Supporting Evidence	Set out within this Submission
Justification for Exclusion of Lands	Set out within this Submission

**SITE LOCATION & RZLT MAPPING**

The location of the site, its zoning under the current County Development Plan (Under Variation No. 4 Greystones Delgany & Kilcoole Local Planning Framework 2026), and the RZLT 2027 Annual Draft Map showing that the site is ‘in-scope’ for the purposes of the tax are sent out in the figures provided hereunder.



Figure: Aerial Map – Site Location, along Whited Road within Greystones Golf Club



Figure: Subject Land – Zoning Objective RS – Special Residential

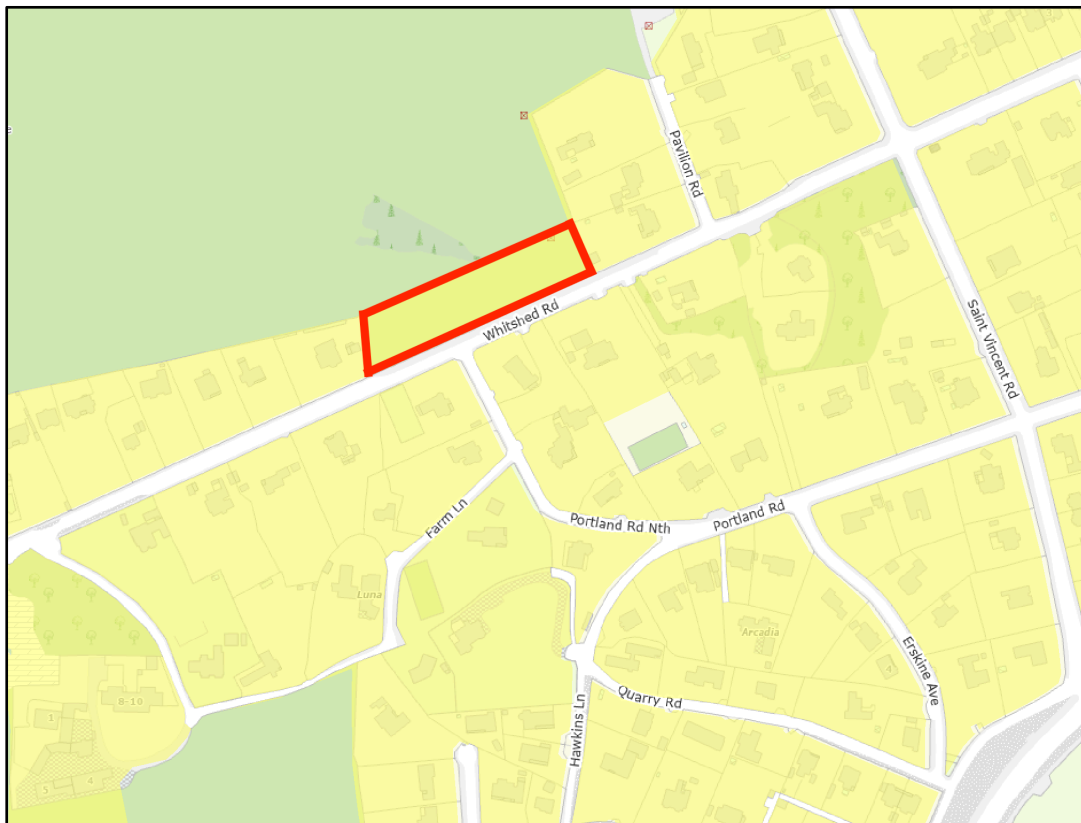


Figure: Extract from Wicklow County Council Draft 2027 RZLT Mapping

## RESPONSE TO SECTION 653B OF THE TAXES CONSOLIDATION ACT 1997

Section 80 of the Finance Act 2021 amends 653B of the Taxes Consolidation Act 1997. The following excerpt is of relevance in the context of the current submission:

### **Lands in Scope**

Section 653B of the Taxes Consolidation Act 1997 has been amended to read:

**“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 local area plan, in accordance with section 19(2)(a) of the Act of 2000, zoned—*

*(i) solely or primarily for residential use, or*

*(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, and*

*(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,*

*(iv) that is subject to a statutory designation that may preclude development, or*

*(v) on which the derelict sites levy is payable in accordance with the Derelict Sites Act 1990.”*

In summary, any lands considered to be in scope must (a) be zoned for residential development and (b) have access, or be connected, to public infrastructure and facilities.

### **Applicant Response to Section 653B**

- √ The lands the subject of this submission fulfil the requirements of 653B(a), in that they may be ‘solely for residential uses’ or ‘for a mixture of uses, including residential use’.
- √ The lands the subject of this submission partly fulfil the requirements of 653B(b), in that they are connected to public infrastructure and facilities.
- √ **The lands the subject of this submission trigger, in part, a determination to be considered out of scope under the provisions of 653B (c)(iii) (vii) in that the land is required for, or is integral to, occupation by – recreation infrastructure, including sports facilities and playgrounds.**

### **JUSTIFICATION FOR EXCLUSION OF LANDS**

The site the subject of this submission is under the control and ownership of Greystones Golf Club, an 18-hole private member’s golf club founded in 1895. The extent of the golf course within the context of Greystones itself is set out in the figure below, with the portion of the lands the subject of this RZLT submission highlighted in red.

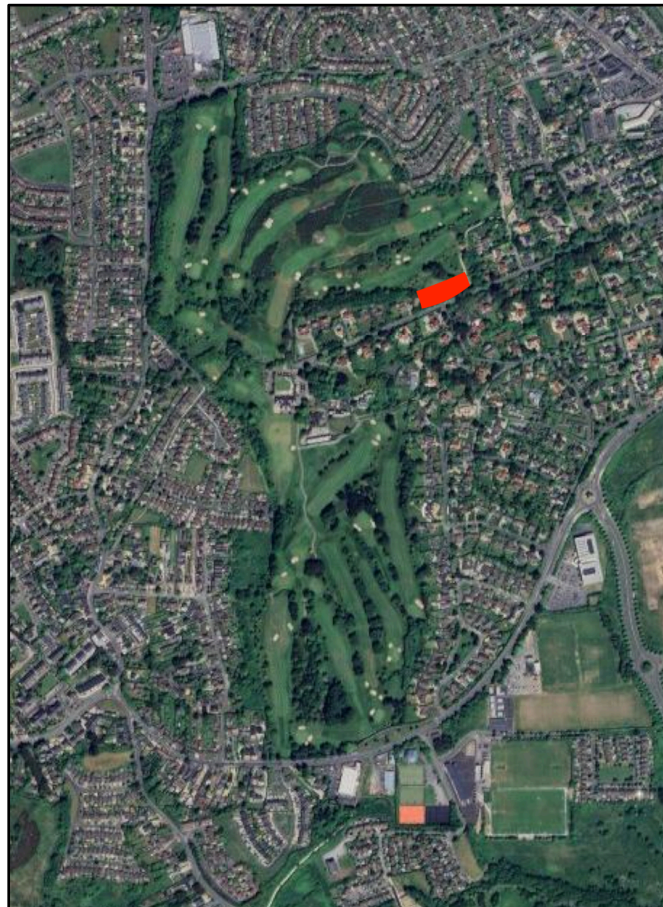


Figure: Aerial Photo – Greystones Golf Club, RZLT Lands demarcated in red.

The overwhelming majority of the golf club landholding is zoned AOS Active Open Space, with the small area marked in red in the figure above zoned RS Special Residential, where the golf course fronts Whitshed Road. The RS zoned portion of the lands extends to c. 0.52 ha in area.

Greystones Golf Club is a long established private sports facility which encompasses 18 holes and associated clubhouse, and is a functioning recreational asset for the members and visitors to the club. The lands are in continuous use for the purposes of playing and practicing golf.

It is submitted that owing to the long-established and continued function of the entirety of the landholding of Greystones Golf Club, the portion of lands within its ownership boundary that is zoned RS Special Residential should be removed from 2027 RZLT mapping, as this is not a residential development site per se, nor immediately available for the purposes of housing provision, as is the spirit and intent behind this zoned land tax vehicle.

This portion of the landholding should not be regarded as separate or detached for the purposes of residential development in the short-medium term by Wicklow Council or the Department of Revenue as the collector of the tax liability, and the consideration that this 'site' may be made available for the purposes of housing provision over the course of a short-medium term timeframe is inconsistent with the present operational reality of the Club.

**It is submitted that the inclusion of the portion of the lands within RZLT mapping fails to recognise the existing established use of the lands as an active sports facility.**

It is reiterated to Wicklow County Council that the lands are in active use for sport, and for the playing of golf specifically, and are laid out and maintained for that sole purpose. The existence of the RS residential zoning objective assigned to this portion of the lands does not itself establish the availability or capability of the site for the development of housing at this point in time.

As such, these lands cannot reasonably be characterised as lands suitable for housing (and therefore liable for RLZT) given their current and ongoing use as ***'recreational infrastructure, including sports facilities and playgrounds'*** – ***thereby triggering Section 653B (c) in that the land must now be removed from RZLT mapping, and considered out of scope for the purposes of the tax.***

It is submitted that should Greystones Golf Club no longer require this specific site for the purpose other than its current intended use, the lands can transfer to a residential development site in its true sense – and, notably, as part of the Wicklow County Council's annual RZLT mapping process, can then be brought back into scope. However, until then, the lands are undeniably unavailable for the progression of any residential development scheme or any kind of speculative development for an indefinite period, and as such the landowner cannot be considered liable for the purposes of RZLT.

Furthermore, we wish to submit to the Council that the stated purpose of RZLT is to activate land that is zoned and serviced for residential use that is not being brought forward for development in a timely manner. These golf club lands are neither vacant nor idle, rather are in continuous active sporting use, maintained and managed and utilised by Greystones Golf Club throughout the year.

It is respectfully submitted that the inclusion of the subject lands in the 2027 RZLT Mapping for Wicklow County is fact inaccurate, and represents a misapplication of the purposes of the RZLT as a driver to bring forward housing. These lands are not undertutilised nor can be considered a speculative landholding that this tax mechanism is intended to address.

Finally, it is noted that should these golf club lands remain in scope and on 2027 RZLT Mapping they will represent an undue financial burden on a Club that is supported through membership fees only, and would likely divert their defined resources away from club management and maintenance etc, undermining the efficient operation of the Club.

## CONCLUSION

This submission is seeking the following - **the removal of lands at Greystones Golf Club, from mapping associated with RZLT, for the reasons and justifications outlined herein.**

In this regard, it is respectfully submitted that the lands should be considered outside of the scope of the provisions of the Residential Zoned Land Tax given that the land is required for, and integral to **'recreational infrastructure, including sports facilities and playgrounds'** specifically for the purposes and operations of Greystones Golf Club, for both a permanent and indefinite period of time.

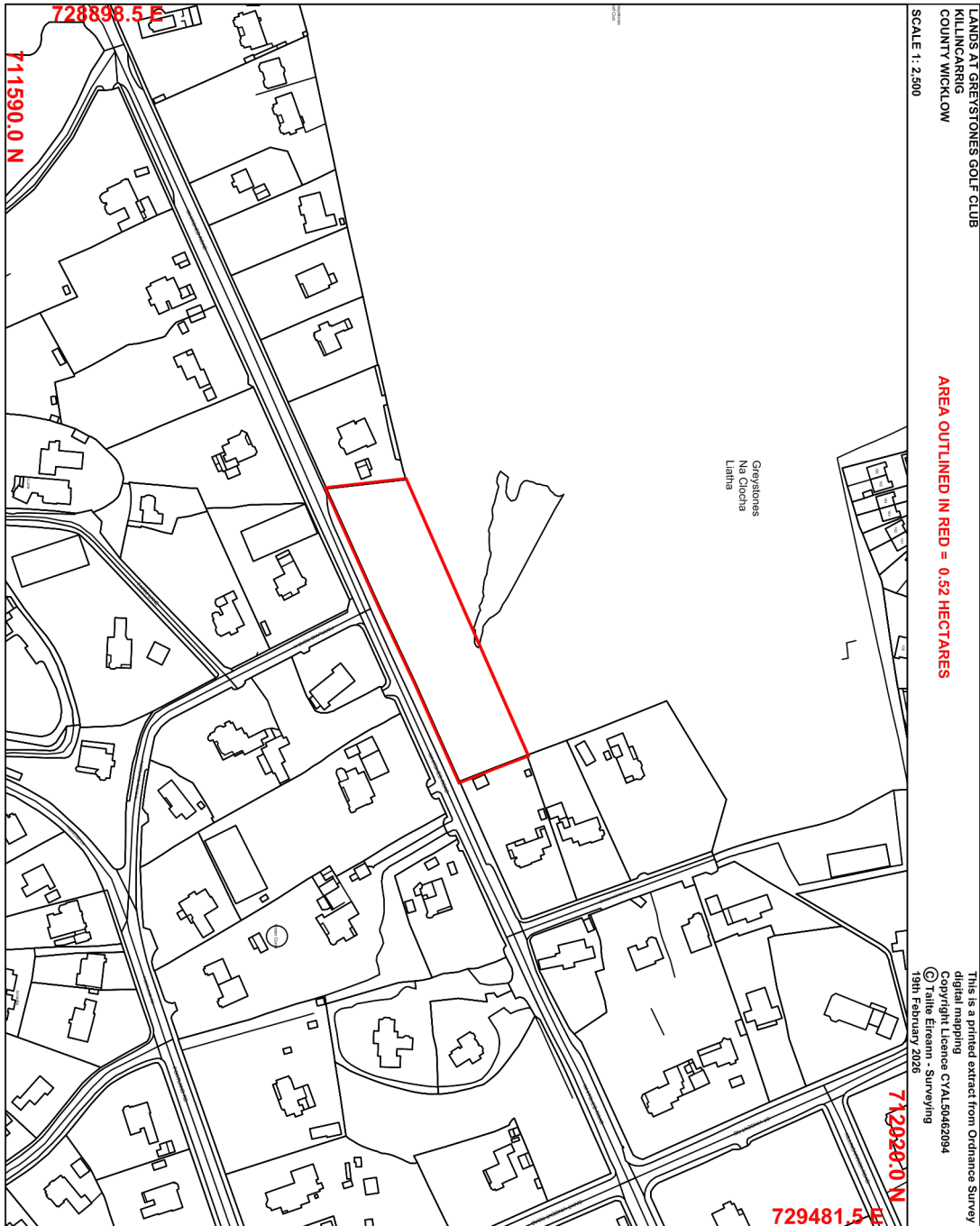
We trust that the content of this submission will be considered in due course. We confirm that we act on behalf of Greystones Golf Club, and request that all future correspondence in relation to this matter be directed to this office. If you have any queries, please contact this office at the address or number below.

Yours sincerely,



**Sinéad Bowen-Crowe BSc MSc**  
**Brock McClure Planning & Development Consultants**  
Sinead@brockmcclure.ie  
Ph: +353 1 559 3859

APPENDIX A: OS MAP OF SUBJECT SITE



LANDS AT GREYSTONES GOLF CLUB  
KILLINCARRIG  
COUNTY WICKLOW

SCALE 1: 2,500

AREA OUTLINED IN RED = 0.52 HECTARES

This is a printed extract from Ordnance Survey  
digital mapping  
Copyright Licence CYAL50462094  
© Tailte Éireann - Surveying  
19th February 2026

