

Residential Zoned Land Tax Annual Draft/Final Map,
Planning Department,
Clare County Council,
New Road,
Ennis,
Co Clare.
V95 DXP2

April, 1st Tuesday 2025
[By Email]

Dear Sir/Madam,

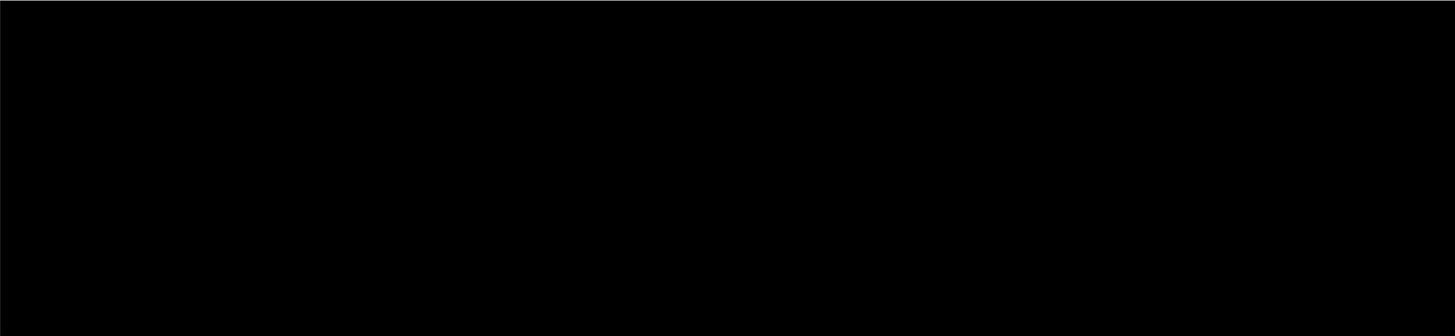
RE: SUBMISSION IN RELATION TO INCLUSION OF LANDS WITHIN BUNRATTY, CO. CLARE (PARCEL ID REFS. CELA0002223 AND CELA0002222) ON THE ANNUAL DRAFT MAP 2026 FOR THE PURPOSES OF IDENTIFYING LANDS SUBJECT TO THE RESIDENTIAL ZONED LAND TAX.

CLARE COUNTY COUNCIL REFS FOR PLOT: CELA0002223 AND CELA0002222.

1.0 INTRODUCTION

 have been instructed by  to lodge this Submission in respect of the inclusion of lands of their ownership within the *Residential Zoned Land Tax - Annual Draft Map for 2026* published by the Department of Housing, Local Government and Heritage on the 1st of February 2025. This Submission has been made in accordance with Section 653J(1) of the Taxes Consolidation Act 1997 (hereafter referred to as 'the Act of 1997'). The Finance Act 2021 (hereafter referred to as 'The Finance Act') amended the Act of 1997 by the insertion of Part 22A Residential Zoned Land Tax after Part 22. We note that the consultation period for this closes on 1st April 2025 and that this submission was made in advance of this period closing. An OS Map of the extent of our Client's land is enclosed as Appendix A.

This submission is against the decision of Clare County Council (CCC), to include the above referenced lands, on the *Annual Draft 2026 Map* for the purposes of identifying lands subject to the Residential Zoned Land Tax (RZLT). For the avoidance of doubt, the lands constitute the site of the former Shannon Shamrock Hotel at Bunratty, Co. Clare and associated yards, car park and open space, accessible via Hill Road and Old Bunratty Road.



The subject site is currently subject to a live application, under CCC Application Reg. Ref: 2460618, seeking permission to demolish the existing hotel and ancillary outbuildings onsite and to provide for the phased delivery of a mixed use development including provision of: (a) 67 no. residential units comprising 20 no. 2 bed houses and 47 no. 3 bed houses; (b) 1 no. convenience retail store of 470sqm (net) floor area; (c) 6 no. retail / office units including 4 no. units of 167sqm (net) floor area and 2 no. retail / office units of 231sqm (net) floor area intended to accommodate Class 1 & Class 2 Uses; (d) a bat house; and (e) all ancillary site development works.

The Application, submitted to the Local Authority on the 6th December 2024, is currently at Further Information Stage. A response to this information request is being coordinated with the design team, at present.



Figure 1.1 - Indicative boundaries of the subject site, subject to this submission

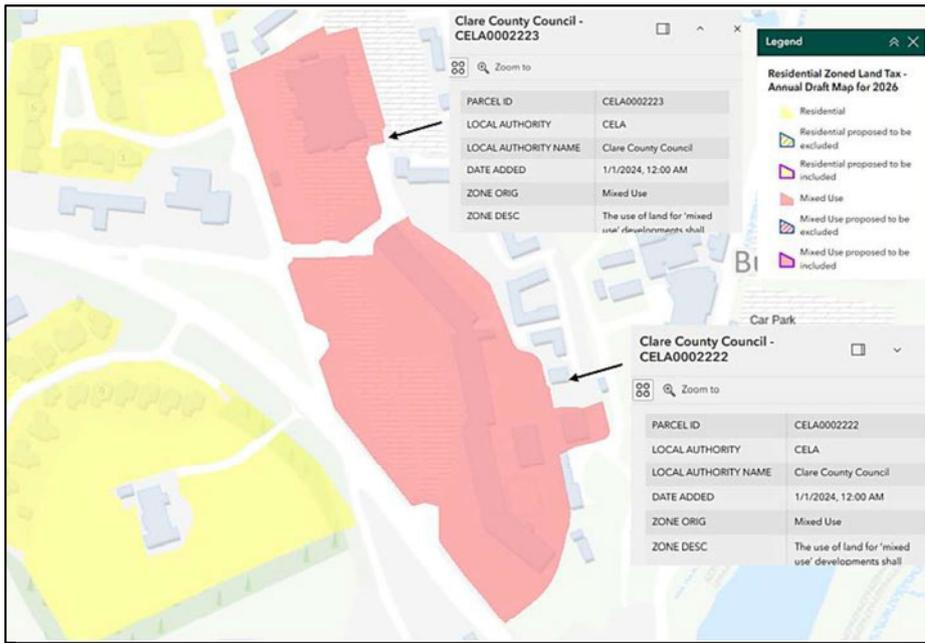


Figure 1.2 - Parcel Ref. CELA0002223 and CELA0002222, to which this Submission relates [Source – Residential Zoned Land Tax - Annual Draft Map for 2026, cropped by TPA 2025].

In accordance with Section 653D (1), this Submission requests that Clare County Council to make a decision to not include the subject sites on the Annual Draft Map on the basis that the sites do not satisfy the relevant criteria in Subsection 653B of the Finance Act. In the interest of clarity, we are **not** seeking wholesale change to the land use zoning designation of the site as part of this submission, merely we believe that the site, at present, does not satisfy the relevant criteria for inclusion on mapping for the purposes of applying RZLT. We request that the Local Authority reflects that, due to the presence of archaeology on site, the site should be partially exempt from the Tax. In addition, a deferral is requested in relation to the remainder of the lands. The rationale for this is outlined in further detail below.

2.0 SITE LOCATION AND CONTEXT

The subject site, which is c.3.8ha in size, is located in Bunratty, comprising a brownfield site in the centre of the village, situated just off the N18, 10km outside Limerick City, 6km from Shannon Town and just over 20km from Ennis Town. The site is bordered by the Bunratty Folk Park to the southeast, Castle Gardens Estate to the east and the existing conference centre to the north, which is not included in the planning application. Beyond the masterplan site, the Hill Road and JP Clarkes restaurant define the western boundary. There are three existing points of access to the site from the Old Bunratty Road and Hill Road. The Castle Gardens Estate, primarily comprising short term rental units, are accessed through the development site.



Figure 2.1 - Photograph across the subject site [REDACTED].



Figure 2.2 - Aerial photo over the site [REDACTED].



Figure 2.3 - Image of conference hall on site [REDACTED].

Under the current Clare County Development Plan (2022-2028), the subject site is zoned 'Mixed Use' and identified as an 'Opportunity Site'.

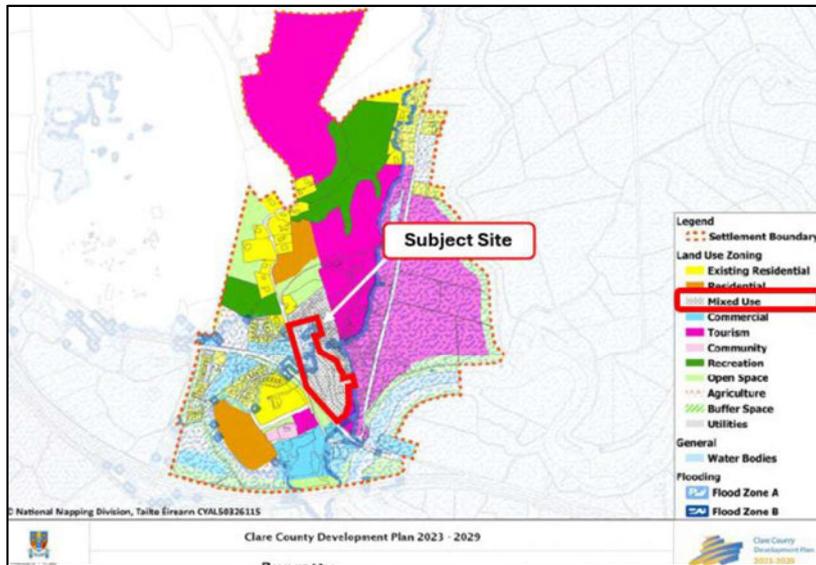


Figure 2.4 – Extract from Clare County Development Plan (2022-2028) [Source: Clare County Council, 2025].

3.0 GROUNDS OF SUBMISSION

The grounds of this Submission can be summarised as follows:

1. A significant section of the lands that are subject to an ongoing application should be deferred, pending the outcome of this application.
2. The area of the lands which contains 2 no. Recorded Monuments (CL062-001006 and CL062-001008) cannot be potentially developed and therefore should be excluded.

The specific grounds of this Submission are outlined in detail below.

3.1 Presence of Archaeological Monuments

This Submission requests that Clare County Council remove a section of lands (Parcel ID: CELA0002222) identified under *Residential Zoned Land Tax - Annual Draft Map for 2026*, on the basis that such does not satisfy the relevant criteria in Subsection 653B of the *Finance Act*, with the subject site being located within the Zone of Notification for the Historic Town of Bunratty (CL062-001----), with 2 no. recorded monuments, a seventeenth century gun battery (CL062-001006-) and a sixteenth/seventeenth century house (CL062-001008-) allegedly being situated on the eastern side of the present building.

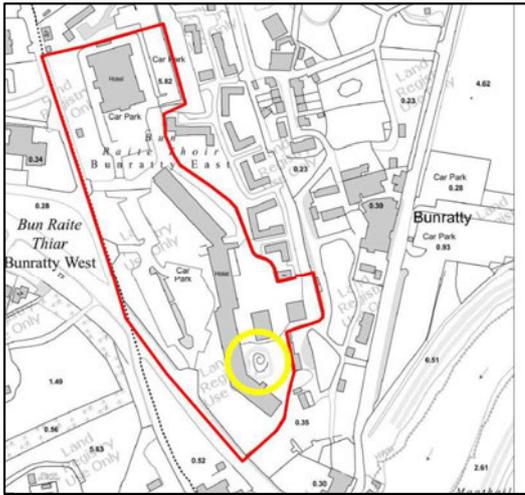


Figure 3.1 - Image illustrating site boundary (in red) with subject monuments highlighted (in yellow) [Source: [REDACTED]].



Figure 3.2 - Aerial photo over the site showing location of monuments (in red) [Source: [REDACTED]].



Figure 3.3 - Monument locations (in red) [Source: Historic Environment Viewer (NPWS) 2025].

Therefore, we refer to Section 653B (c) (iv) of the *Taxes Consolidation Act, 1997*, as amended, which states that:

“(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—

(iv) that is subject to a statutory designation that may preclude development,” [Our Emphasis]

Further to this, Section 3.1.2 of the RZLT Guidelines includes guidance relating to existing significant archaeology on lands and states the following:

“Additionally, where zoned, serviced greenfield lands are known to contain significant archaeological remains, identified on the Record of Monument and Places (RMP) within Development Plans or Local Area Plans, then the area comprising either the known extent of the archaeological remains or the zone of notification should be excluded for the purpose of the mapping for the tax measure (see section 653B(c) of the legislation).” [Our Emphasis]

These monument lands are effectively sterilised from a development perspective, and unavailable to be brought forward within a future application. These have been considered as a part of the live planning application referenced above.

Having regard to the provisions of the Section 653B of the *Taxes Consolidation Act 1997*, as amended, and Section 3.1.2 of the *RZLT Guidelines* in relation to significant archaeology on subject lands, the site does satisfy the criteria for exclusion from the map set out in section 653B (c) of the *Taxes Consolidation Act 1997*, as amended.

3.2 Land Which is Subject to a Residential Planning Application Should be Deferred

This submission requests that Clare County Council remove the subject lands from the Final RZLT Map, as the site does not meet the criteria outlined in Subsection 653B of the Finance Act. The site is currently the subject of an active planning application for residential development, which our client hopes will be approved and implemented in the near future.

Submitted on the 6th of December, Application Reg. Ref: 2460618, which seeks permission to demolish the existing hotel and ancillary outbuildings onsite and to provide for the phased delivery of a mixed use development including provision of: 67 no. residential units comprising 20 no. 2 bed houses and 47 no. 3 bed houses; 1 no. convenience retail store of 470sqm (net) floor area; 6 no. retail / office units including 4 no. units of 167sqm (net) floor area and 2 no. retail / office units of 231sqm (net) floor area intended to accommodate Class 1 & Class 2 Uses; a bat house; and all ancillary site development works.

We submit that including these lands within the scope of the Residential Zoned Land Tax (RZLT) will not achieve its intended purpose of *“encouraging the timely activation of zoned and serviced residential development land for housing, rather than solely to raise revenue.”* as declared by the Department of Housing, Local Government and Heritage².

Instead, the tax will simply drive-up house prices once planning permission is granted and construction is completed. As outlined in this Submission Letter, these lands are part of a phased, predominantly residential, mixed-use development.

Applying the RZLT to this site would neither incentivise development nor encourage the sale of the lands to a property developer. Rather, it would increase the final cost of housing—placing an additional burden on future buyers in the midst of a housing crisis.

Our Client is actively engaged in the planning process and is progressing this application as swiftly as possible within the Planning System.

For these reasons, we request that the Local Authority defer the application of the RZLT on these lands.

4.0 CONCLUSION

It is evident from the information provided as part of this Submission, that the inclusion of the lands at site of the former Shannon Shamrock Hotel at Bunratty, Co. Clare (Part of Parcel ID Refs. CELA0002223 and CELA0002222) on the *Annual Draft Residential Zoned Land Tax 2026 Map*.

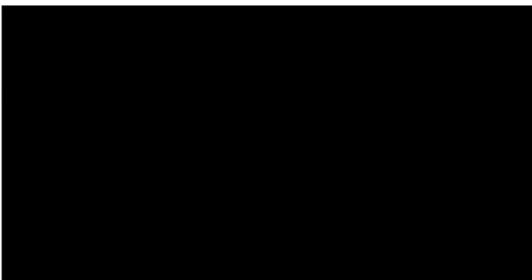
It has clearly demonstrated that the lands identified under Ref. CELA0002223 meet the criteria for exemption due to the presence of monuments on-site. Additionally, both these lands and those under Ref. CELA0002222 qualify for deferral, as they are currently subject to an ongoing planning application. It is submitted that satisfy the criteria for exemption as provided for in Section 653A of the Finance Act. In addition, we request that Clare County Council remove the above noted lands from the Final Draft 2026 Map in accordance with Section 653I (4) of the Act, as our Client is actively engaged with Clare County Council to bring these lands forward for development.

We trust that sufficient information has been provided with this submission in order for Clare County Council to exclude the subject site from the final map.

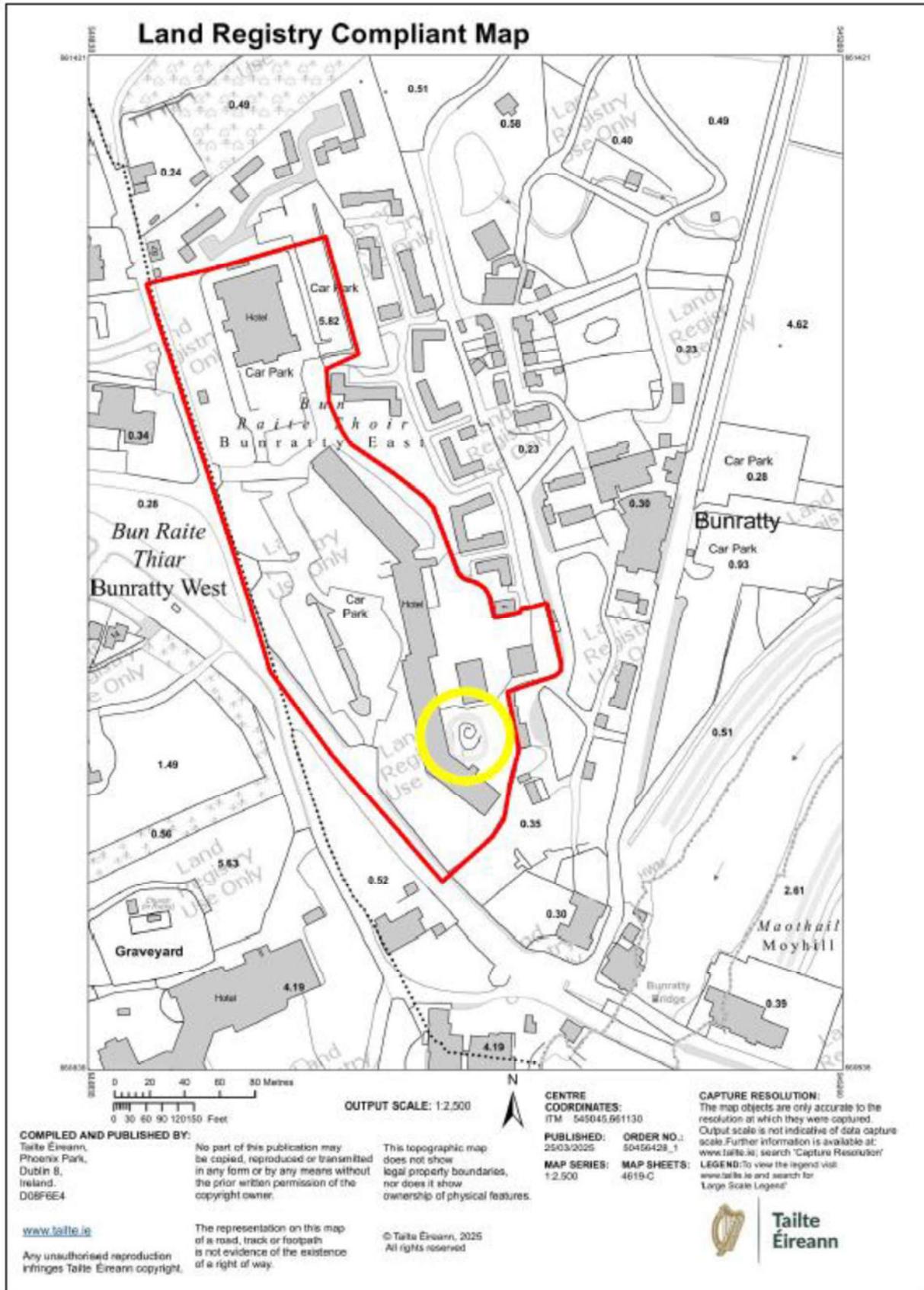
² [Department of Housing, Local Government and Heritage \(2024\), Circular Letter: NRUP 03/2024](#)



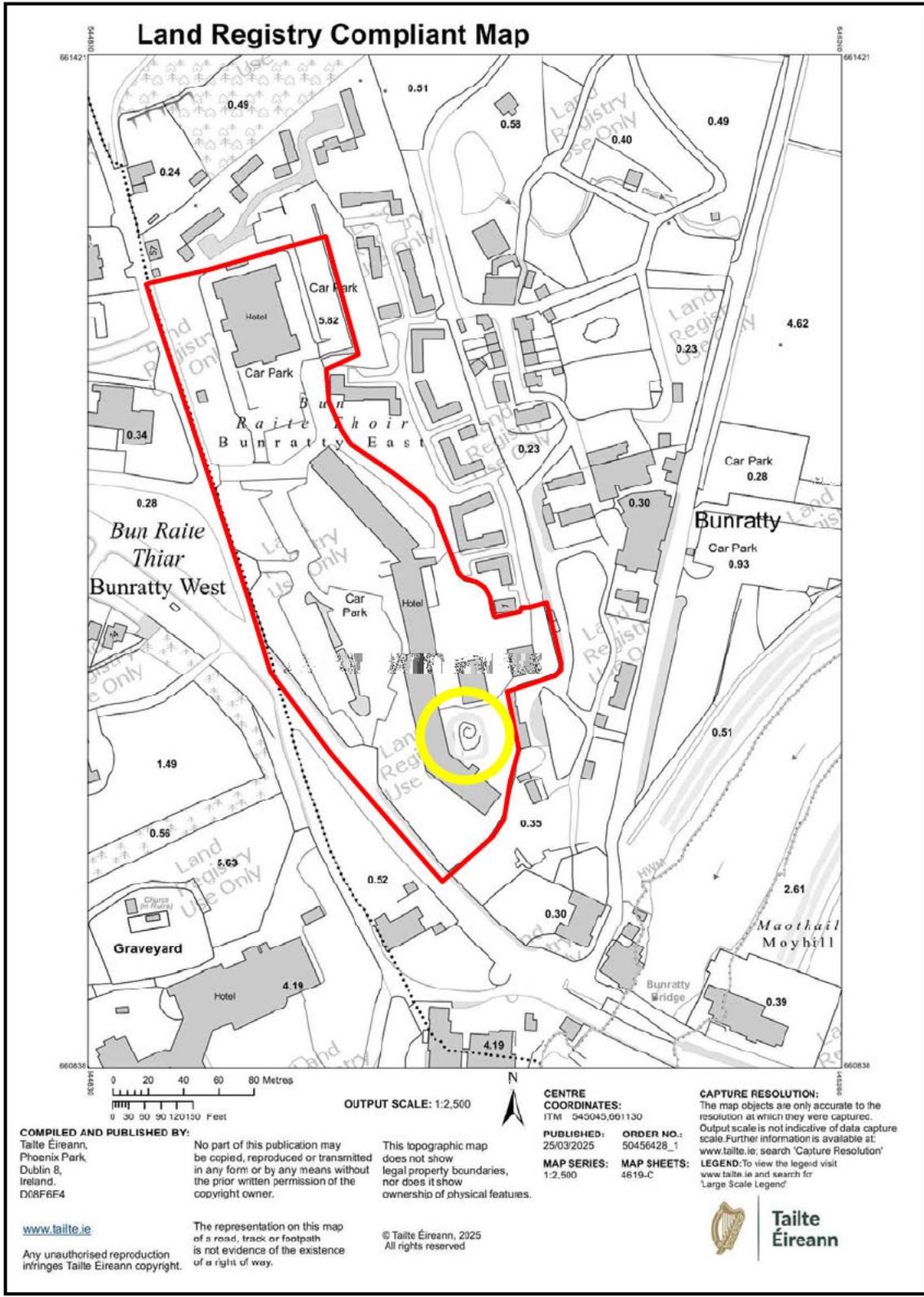
Please do not hesitate to contact the undersigned should further information be required.



APPENDIX A: LAND REGISTRY COMPLIANT MAP



NOTE :
 This map is a reproduction of the original map. It is not a substitute for the original map. It is not a substitute for the original map. It is not a substitute for the original map.



Scale 1:2,500 @A3

Site Outlined in Red
 Archaeological monument
 Outlined in Yellow

