

PÁIRC GNÓ & TEICNEOLAÍOCHTA	ATHLONE BUSINESS
BHAILE ÁTHA LUAIN	& TECHNOLOGY PARK
CARRAIG AN CHAISLEÁIN	GARRycastle
BÓTHAR BHAILE ÁTHA CLIATH	DUBLIN ROAD
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Meath County Council,
Buvinda House
Dublin Road
Navan
Co. Meath
C15 Y291

23rd March 2026

Dear To Whom It May Concern,

RE: Residential Zoned Land Tax (RZLT) -IDA Navan Business & Technology Park

We, the Industrial Development Agency (IDA Ireland), hereby set out our position regarding the inclusion of IDA-owned lands located within IDA Navan Business & Technology Park, Athlumney, measuring 0.0173 hectares, in Meath County Council's Residential Zoned Land Tax (RZLT) register. For reference, the specific parcel of land is identified in the attached image in *Appendix A*, which forms part of this correspondence.

This statement is provided solely for the purpose of clarifying the status and intended function of the lands in question. It does not constitute, and should not be interpreted as, any form of legal agreement, consent for development, or acknowledgment of residential suitability. Any future use, disposal, development, or alteration of the lands will remain subject to separate and formal approval processes undertaken by IDA Ireland in accordance with IDA Ireland's statutory remit.

The lands referenced above are held by IDA Ireland for the purpose of supporting industrial and enterprise activity. The Residential Zoned Land Tax, as outlined in national guidance, applies only to land that is both zoned for residential use and adequately serviced to facilitate housing development. The parcel at IDA Navan Business & Technology Park does not fall within this category. These lands form part of an established enterprise and technology environment which is zoned and utilised accordingly. Their function, surrounding context, and statutory purpose place them outside the scope of lands that local authorities are required to identify for inclusion in the RZLT mapping process.

In addition to zoning considerations, the site is situated within a business and technology park characterised by commercial activity, enterprise-focused operations, and employment-based land uses that are incompatible with residential amenity. National RZLT guidance notes that "serviced land" must be supported by infrastructure and an environment appropriate for residential development. The established business park setting at Athlumney does not satisfy this requirement and cannot reasonably support residential development.

Furthermore, IDA Ireland lands constitute strategic employment assets, reserved to support existing and future economic development. The RZLT framework is intended to activate viable residential development land, not lands dedicated to national and regional enterprise objectives. Inclusion of this

site in the RZLT register would run counter to long-standing industrial policy and undermine the function for which these lands are held.

Finally, the subject parcel measures just 0.0173 hectares, a size that renders it physically incapable of accommodating residential development of any form. Residential construction requires adequate space for access, building footprint, setbacks, open space, and services—all of which are impossible to achieve on a site of this scale. The RZLT applies only where residential development is realistically achievable, which is not the case at this location.

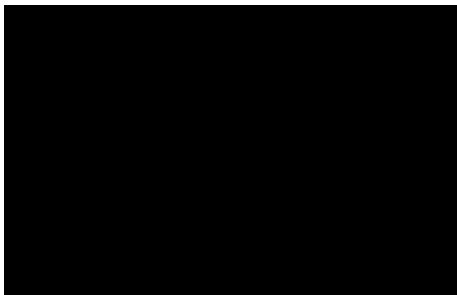
We note that Meath County Council's RZLT process provides for submissions challenging the inclusion of land where the criteria established under the legislation are not met. In light of the zoning, strategic purpose, operational context, and significant physical limitations described above, we respectfully maintain that the lands at IDA Navan Business & Technology Park, Athlumney, should not be included in the Residential Zoned Land Tax register.

In summary, the IDA-owned lands at IDA Navan Business & Technology Park should not be included in Meath County Council's Residential Zoned Land Tax register. The RZLT applies only to land that is zoned and suitable for residential development. The subject site is held for industrial and enterprise use, forms part of an established commercial environment, and is neither intended nor appropriate for housing. Its operational context, zoning, and extremely limited size reinforce its incompatibility with residential development.

In conclusion,

- The land is zoned and reserved for enterprise/industrial use rather than residential.
- The business and technology park environment is incompatible with residential development
- IDA lands are strategic economic assets essential for investment and job creation.
- At 0.0173 ha, the site is far too small to accommodate residential development.
- Meath County Council's RZLT process permits removal of land that does not meet the statutory criteria.

Yours sincerely,



Appendix A – Map

