



An
Bord
Pleanála

Board Direction
BD-013490-23
ABP-316626-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 30/08/2023.

The Board having considered the provisions of s.653B of the Tax Consolidation Act 1997 as amended, the 'Residential Zoned Land Tax – Guidelines for Planning Authorities' (DoHLGH June 2022), the local authority determination, the grounds of appeal, the file documentation and the inspector's report and recommendation decided to confirm the determination of the local authority in part, and set aside the determination of the local authority and allow the appeal in part.

Reasons and Considerations

The northern portion of the site within the Cherrywood SDZ Planning Scheme is not zoned solely or primarily for residential use, or for a mixture of uses, including residential uses and does not fulfil the criteria under Section 635B(a) and should be excluded from the map. In this regard, the Board decided to set aside the determination of the local authority in part.

The remainder of the lands zoned Objective A-Residential under the Dun Laoghaire Rathdown County Development Plan, 2022-2028 satisfy the criterion for inclusion on the map set out in section 653B(b) of the Taxes Consolidation Act 1997, as amended. In this regard, the Board decided to confirm the determination of the local authority in part.

Board Member


Mary Cregg

Date: 31/08/2023