



An
Bord
Pleanála

Board Direction
BD-014067-23
ABP-316759-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 11/10/2023.

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:

Set aside the determination of the planning authority in relation to the Tier 2 lands for the following reasons and considerations ;

The portion of the lands identified as CRK-RZLT-81 (Parcel ID CCLA00014555, CCLA00014560, CCLA00014554, CCLA00014562, CCLA00014561 and CCLA00014553) located on lands zoned located on lands zoned ZO 05 City Centre where residential use is a permissible use and identified as Tier 2 lands in in the Cork City Development Plan 2022-2028 and as such was not available for residential development on the relevant dates or at the time the local authority made its Determination. This portion of the lands does not comply with the criteria set out

under section 653B(a) and as such do not meet the criteria for inclusion under section 653B of the Taxes and Consolidation Act 1997 as amended (as introduced by the Finance Act 2021).

Confirm the determination of the planning authority in relation to the Tier 1 lands for the following reasons and considerations :

The remainder of the lands identified as CRK-RZLT-81 (Parcel ID CCLA00014555, CCLA00014560, CCLA00014554, CCLA00014562, CCLA00014561 and CCLA00014553) located on lands zoned ZO 05 City Centre where residential use is a permissible use meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and that there are no matters arising that warrant exclusion from the map.

Board Member



Joe Boland

Date: 11/10/2023