

An
Bord
Pleanála

Board Direction
BD-013353-23
ABP-316888-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on the 21/08/2023.

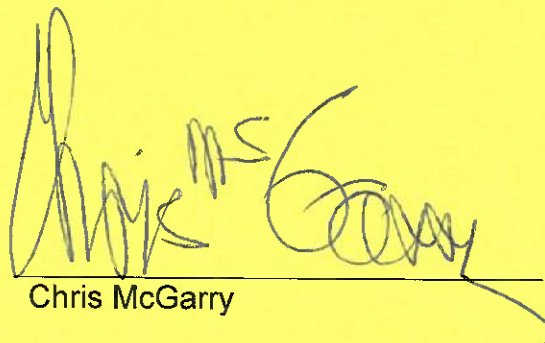
The Board decided to set aside the determination of the local authority and allow the appeal in accordance with the reasons and considerations set out below.

Reasons and Considerations

The Cashel and Environs Development Plan 2009-2015 as varied records that, 'compliance with the population targets of the Core Strategy has introduced a requirement for the management of lands currently zoned for 'new residential' use through a process that has identified lands required to cater for population growth over the lifetime of the Development Plan (identified as Phase 1 lands) and those lands considered to be a strategic land reserve over the lifetime of the Development Plan (Phase 2 lands)'. The subject lands are identified as Phase 2 lands, and as such are not considered in-scope for the Purpose of the RZLT by reference to the relevant provisions of Section 653B of the Taxes Consolidation Act 1997, as amended.

In deciding not to accept the Inspector's recommendation, the Board considered that while the site is zoned residential, it is designated as Phase 2 lands in the relevant plan and such land is identified as strategic reserve during the lifetime of the plan. The Board therefore was not satisfied that the lands met the qualifying criteria set out in Section 653B of the Taxes Consolidation Act 1997, as amended.

Board Member



Chris McGarry

Date: 22/08/2023