

An
Coimisiún
Pleanála

Direction
CD-021360-25
ACP-323265-25

The submissions on this file and the Inspector's report were considered at a meeting held on 20 /11/2025.

The Commission decided to confirm the determination of the local authority in accordance with the following reasons and considerations.

Reasons and Considerations

In the assessment of this appeal, regard was had to the content of the Residential Zoned land Tax-Guidelines for Planning Authority's June 2022 which are a helpful complement to understanding the spirit and intent of the primary legislation. However, the recommendation is made within the clear parameters of the applicable legislation.

The lands north and south of the proposed Northern Inner Relief Road infrastructure safeguard, identified as Parcel ID number CELA0001673 – part of, located on residentially zoned lands identified within the current Clare County Development Plan 2023-2029 are considered in scope of Section 653B (a) (i) of the Taxes Consolidation Act 1997, as amended. The lands are serviced or serviceable and are accessible and no capacity or other reasons have been identified that would prevent the development of these lands in principle for residential purposes in accordance with the residential zoning objective that applies to these lands.

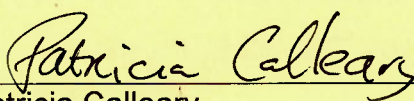
The lands incorporating a 30m wide strip corresponding to the Northern Inner Relief Road infrastructure safeguard identified as Parcel ID number CELA0001673 -part of

located on residentially zoned lands identified within the current Clare County Development Plan are considered to fall within of the scope of as per the provisions of Section 653B (iii) (II) of the Taxes Consolidation Act 1997, as amended where it sets out 'that it is reasonable to consider is required for, or is integral to, occupation by transport facilities and infrastructure. For these reasons, the commission decided to remove these specific lands from the final RZLT map.

In disagreeing with the inspector's recommendation to remove the residential zoned lands north of the Northern Inner Relief Road infrastructure safeguard, the commission did not share the inspector's view that the lands would be prevented from development because of the absence of the northern inner relief road access and would fall within the scope of 653B (b) of the Taxes Consolidation Act 1997 as amended. In this regard, the commission noted that the lands currently adjoin other internal estate roads and it appears reasonable that access is and can be available for the development of the land parcel to the north of Northern Inner Relief Road infrastructure safeguard and accordingly, the commission was satisfied that the lands are in scope by reference to Section 653B (a) (i) of the Taxes Consolidation Act 1997, as amended.

Planning

Commissioner:


Patricia Calleary

Date: 20/11/2025