

An
Bord
Pleanála

Board Order
ABP-316315-23

Taxes Consolidation Act 1997, as amended

Planning Authority: South Dublin County Council

Planning Register Reference Number: SD-C259-05

Appeal by Cairn Homes Properties Limited care of John Spain Associates of 39 Fitzwilliam Place, Dublin in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the map of the Residential Zoned Land Tax by South Dublin County Council on the 29th day of March, 2023 in respect of the site described below.

Lands at: Lands located in Newcastle (forming part 3 of Graydon Development), County Dublin.

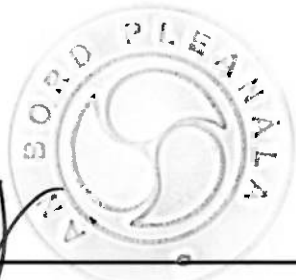

Decision

The Board in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, and based on the reasons and considerations set out below, hereby decides to confirm the determination of the local authority.

Reasons and Considerations

The lands identified as SD-C259-05 (Land Parcel ID SDLA00026767, as amended) meet the qualifying criteria set out in Section 653B of the Taxes Consolidation Act 1997, as amended, and there are no matters arising that warrant exclusion from the Residential Zoned Land Tax map.

The Board noted the Inspector's report indicated that planning permission had recently been granted for the subject site, subject to conditions, and furthermore that the full archaeological extent of the subject site is as yet unknown, and will be the subject of further archaeological test excavations. However, the Board disagreed with the Inspector that it is reasonable to consider that the lands are affected, to a sufficient extent, to preclude the provision of dwellings due to known archaeological or historical remains.



Mary Cregg

**Member of An Bord Pleanála
duly authorised to authenticate
the seal of the Board.**

Dated this 9th day of October 2023