

Board Order ABP-316317-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Kerry County Council

Planning Authority Reference Number: KE-C6-RZLT-25

Appeal by John Moore of 5 Queen's Terrace, King's Road, Windsor, Berkshire, England 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 Kerry County Council on the 23rd day of March, 2023 in respect of the site described below.

Lands at: High Road, Dingle, County Kerry.

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 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 as follows:

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That portion of the lands zoned 'G3 Landscape Protection' shall be excluded from the map and the remainder of the lands shall be included on the map.

Reasons and Considerations

A portion of the lands located along the road frontage with High Street are the subject of 'G3 Landscape Protection' zoning under which residential development is not a permitted use, this portion of the land, therefore, does not fall within the scope of section 653B(a) of the Taxes Consolidation Act 1997, as amended, and should be excluded from the map. The remainder of the lands 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 their exclusion from the map.

Tom Rabbette

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

day of Argus (2023.