



An
Bord
Pleanála

Board Order
ABP-316323-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Dun Laoghaire-Rathdown County Council

Planning Register Reference Number: DM22/0077

Appeal by Kingscroft Developments Limited care of The Planning Partnership of The Coach House, Dundanion, Blackrock Road, Cork 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 Dun Laoghaire-Rathdown County Council on the 24th day of March, 2023 in respect of the site described below.

Lands at: 'Funchal' and 'Garryknock', Stillorgan Road, Foxrock, 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 decided to confirm the determination of the local authority.

Reasons and Considerations

Having regard to the determination by the local authority, the grounds of the appeal, the provisions of section 653B of the Taxes Consolidation Act 1997, as amended, and the advice contained in section 3.1.2 of the Residential Zoned Land Tax: Guidelines for Planning Authorities (June 2022), the site is considered in scope for the purposes of the RZLT map. Deferral of the tax is available where a residential-led development is commenced. Records of commencement notices will be required to demonstrate this as part of evidence for self-assessment and for annual tax returns. Deferrals of payment of the tax is a matter between the landowner and Revenue and does not affect the consideration of whether a site is considered to be in-scope for the purposes of the RZLT map.



Stephen Bohan

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

Dated this *19/6* day of *September* 2023.

