



An
Bord
Pleanála

Board Order
ABP-316350-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Wicklow County Council

Planning Register Reference Number: WW-RZLT-53

Appeal by Lusra Teoranta Limited care of SCA Planning and Development Consultants of 17 Bridgecourt Office Park, Walkinstown Avenue, Walkinstown, 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 Wicklow County Council on the 23rd day of March, 2023 in respect of the site described below.

Lands at: Lands at Marlton Equestrian, Marlton Road, Ballynerrin Lower, County Wicklow.

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 set aside the determination of the local authority and allow the appeal.

Reasons and Considerations

The zoning of these lands was under the Wicklow Town-Rathnew Development Plan 2013-2019, and this plan has expired with a replacement under preparation. The lands are therefore not zoned and should not be included on the relevant Residential Zoned Land Tax maps.



Patricia Colleary

Member of An Bord Pleanála

duly authorised to authenticate

the seal of the Board.

Dated this 21 day of November 2023