



An  
Bord  
Pleanála

Board Order  
ABP-316405-23

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Clare County Council**

**Planning Register Reference Number: S1/054**

**Appeal** by Harnett Homes and Estate Developers Limited, Jackie Harnett McGrath and John McGrath care of P. Coleman and Associates of 5 Bank Place, Ennis, County Clare 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 Clare County Council on the 30<sup>th</sup> day of March, 2023 in respect of the site described below.

**Lands at:** Ashline, Kilrush Road, Ennis, County Clare.

## **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

Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B of the Taxes Consolidation Act 1997, as amended, and the advice in section 3.1.2 of the Guidelines for Planning Authorities on the Residential Zoned Land Tax, the site is considered in scope for the purposes of the Residential Zoned Land Tax map.



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**Peter Mullan**

**Member of An Bord Pleanála**

**duly authorised to authenticate  
the seal of the Board.**

Dated this *27<sup>th</sup>* day of *July*, 2023