

## Board Order ABP-316489-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Fingal County Council

Planning Register Reference Number: RZLT077/22

**Appeal** by J. Murphy (Developments) 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 Fingal County Council on the 29<sup>th</sup> day of March, 2023 in respect of the site described below.

Lands at: Fosterstown North, Swords, 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 decided to confirm the determination of the local authority.

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## Reasons and Considerations

The location of the site on lands zoned RA (Residential Area) for solely or primarily for residential use falls within the scope of the criteria under section 653B of the Taxes Consolidation Act 1997, as amended. The site falls within the scope of vacant or idle as required under section 653B (c)(ii) of the Act. The connection to the water, foul drainage and surface water infrastructure has been determined to be feasible with no capacity issues. There are existing roads and footpaths in the area that can be connected to the subject site. The site is not constrained by any contamination or presence of known archaeological or historical remains. The site satisfies the criterion for inclusion on the map set out in section 653B(c) of the Taxes Consolidation Act 1997, as amended.

Peter Mullan

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

Dated this 21st day of Mugust, 2023.