



An
Bord
Pleanála

Board Order
ABP-316503-23

Taxes Consolidation Act 1997, as amended.

Planning Authority: Fingal County Council

Planning Authority Reference Number: RZLT0135/22

Appeal by Gerry and Michael Leonard care of Hughes Planning and Development Consultants of 85 Merrion Square, 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 30th day of March, 2023 in respect of the site described below.

Lands at: Lower Main Street Yard, Rush, 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 decides to set aside the determination of the local authority and allow the appeal.

Reasons and Considerations

The land requires the development of adjoining town centre zoned land in order to facilitate access and while the town centre lands are within the landowners ownership, the town centre zoned lands accommodate an existing commercial operation which is in use as a premises and which trade provides services to residents of the wider area and which would have to cease or be curtailed in respect of its current operation. The land, therefore, does not satisfy the criteria cited in section 653B(b) of the Tax Consolidation Act 1997, as amended.

In deciding not to accept the Inspector's recommendation to confirm the determination, the Board considered that the land failed to satisfy all the criteria of section 653B of the Tax Consolidation Act 1997, as amended, as the lands are dependent on the development of lands which accommodates an existing trade.



Una Crosse

Member of An Bord Pleanála

duly authorised to authenticate

the seal of the Board.

Dated this

26 day of *June* 2023

