



An  
Bord  
Pleanála

Board Order  
ABP-316577-23

---

**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Tipperary County Council**

**Planning Authority Reference Number: RZLT043**

**Appeal** by Hally and Sons Limited of Ardfinnan, Clonmel, County Tipperary 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 Tipperary County Council on the 24<sup>th</sup> day of March, 2023 in respect of the site described below.

**Lands at:** East of the R689 Fethard Road, Clonmel, County Tipperary.

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

## Reasons and Considerations

The lands are subject to Policy INF 4: 'Protection of Reservation Corridors' as indicated in the Clonmel & Environs Development Plan 2013 (as extended) wherein it is stated, inter alia, that lands required to facilitate certain road infrastructures will be kept free from development. Map No. 2 'Transportation Map' of the said statutory plan indicates an indicative road route through the subject lands. Having regard to the foregoing, the Board is not satisfied that development of the lands for residential use would not be premature pending a final determination of a roads layout for the lands. The Board, therefore, considered that the lands should be excluded from the map pursuant to section 653B(iii)(II) of the Taxes Consolidation Act 1997, as amended.

In deciding not to accept the Inspector's recommendation to confirm the determination, the Board was not satisfied that the lands could be considered available for residential development prior to a final determination of a roads layout for the area.



---

**Tom Rabbette**

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

Dated this 15<sup>th</sup> day of August 2023