

## Board Order ABP-316583-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Dún Laoghaire-Rathdown County Council

Planning Register Reference Number: DM22/0053

**Appeal** by William Neville and Sons care of SPA Planning of 17A 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 Dún Laoghaire Rathdown County Council on the 30<sup>th</sup> day of March, 2023 in respect of the site described below.

Lands at: Lands at Cherrywood, 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 confirm the determination of the local authority.

## Reasons and Considerations

The land identified as DM22/0053 (Parcel ID DELA00000026, DELA00000028, DELA00000031, DELA00000032, DELA00000033, DELA00000034, and DELA00000036) are considered in scope of section 653B(a) of the Taxes Consolidation Act 1997, as amended. The lands are located within an established urban area with services available and no capacity or other reasons have been identified that would prevent the development of these lands in principle for residential purposes. The lands are accessible in principle and there is no reason why they cannot be developed in principle in accordance with the residential use that applies to these lands identified as DM22/0053 (Parcel ID DELA00000026, DELA00000028, DELA00000031, DELA00000032, DELA00000033, DELA00000034, and DELA00000036) as they meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and that there are no matters arising that warrant exclusion from the Residential Zoned Land Tax map.

Peter Mullan

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

Dated this / Haday of Ochta 2023