

## Board Order ABP-316616-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Dún Laoghaire-Rathdown County Council

Planning Register Reference Number: DM22/0002

**Appeal** by The Lawless Family care of WKN Real Estate Advisors of Digital Office Centre, 12 Camden Row, 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 24<sup>th</sup> day of March, 2023 in respect of the site described below.

Lands at: Kilgobbin Lodge, Kilgobbin Road, 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.

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## **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 Guidelines for Planning Authorities on the Residential Zoned Land Tax 2022, it is considered that the lands identified as DM22/0002 (Parcel ID DELA00000506) is not served by existing road infrastructure and would require the provision of extensive sections of new road to connect to existing provision, and would cross lands in third party ownership or require third party consent, and as such cannot be considered in-scope for the RZLT.

**Una Crosse** 

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

Dated this