

An
Bord
Pleanála

Board Order
ABP-316630-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Dun Laoghaire-Rathdown County Council

Planning Authority Reference Number: DM22/0068

Appeal by The Brighton Road Partnership care of Thornton O'Connor Town Planning of 1 Kilmacud Road Upper, Dundrum, 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 Dun Laoghaire-Rathdown County Council on the 24th day of March, 2023 in respect of the site described below.

Lands at: Brighton Road, Foxrock, 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 set aside the determination of the local authority and allow the appeal.

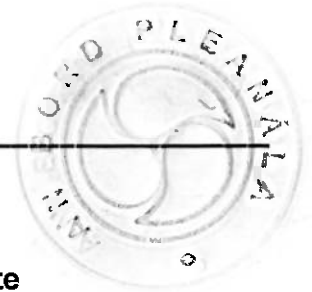
Reasons and Considerations

Having regard to the determination by the local authority, the grounds of the appeal, the provisions of section 653B of the Taxes Consolidation Act 1997, as amended, and Section 4.1.1 (iii) of the Residential Zoned Land Tax – Guidelines for Planning Authorities (June 2022), it is not reasonable to consider that the subject site may have access, or be connected to, the foul sewer drainage network. As such the site cannot be considered in-scope for the RZLT.



Mary Cregg

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



Dated this 24th day of October 2023.