



An
Bord
Pleanála

Board Order
ABP-316633-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Fingal County Council

Planning Register Reference Number: RZLT122/22

Appeal by Industrial Development Authority (IDA) Ireland care of Cunnane Stratton Reynolds of 3 Molesworth Place, 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: Swords Business Park, Seatown Road, Swords, 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 confirm the determination of the local authority.

Reasons and Considerations

The location of the site on lands zoned ME-Metro Economic Corridor for mixed use development, including residential, falls within the scope of the criteria under 653B of the Taxes Consolidation Act 1997, as amended. The site, therefore, falls within the scope of vacant or idle as required under section 653B (c)(ii).

The status and remit of the appellants is not included in the criteria for exclusion as set out under section 353B of the Taxes Consolidation Act 1997, as amended. The land should, therefore, be retained on the map in accordance with section 653B(a) of the said Act.

Patricia Calleary

Patricia Calleary

Member of An Bord Pleanála

**duly authorised to authenticate
the seal of the Board.**

Dated this *11* day of *August* 2023