

Board Order ABP-316639-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Waterford City and County Council

Planning Register Reference Number: WFD-C15-32

Appeal by Quest Retirement Solutions Limited (formerly Wealth Options Limited) care of Brock McClure 63 York Rod, Dún Laoghaire, County 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 Waterford City and County Council on the 27th day of March, 2023 in respect of the site described below.

Lands at: Strand Hill, Old Waterford Road, Tramore, County Waterford.

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 lands identified as WFD-C15-32 (RZLT Map Parcel ID: WDLA000288818), which includes the lands which are the subject of this appeal, meet the qualifying criteria set out in Section 653B of the Taxes Consolidation Act 1997, as amended, and there are no matters arising that warrant exclusion from the Residential Zoned Land Tax map.

The grounds of appeal do not support a different conclusion in relation to this matter.

Mary ¢regg

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

Dated this 9th day of Ocheke 2023