

Board Order ABP-316642-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Fingal County Council

Planning Register Reference Number: RZLT027/22

Appeal by New Swords Business Park Limited of 29 North Anne Street, 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, 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 decided to confirm the determination of the local authority.



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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 section 653B of the Taxes Consolidation Act 1997, as amended. The site falls within the scope of vacant or idle as required under section 653B (c)(ii). The requirement for a masterplan to be prepared under the Fingal County Development Plan 2017-2023 is not included in the criteria for exclusion as set out under section 653B 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.

Martina Hennessy

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

Dated this 15 day of Front 2023.