



An
Bord
Pleanála

Board Order
ABP-316657-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Dun Laoghaire-Rathdown County Council

Planning Register Reference Number: DM22/0043

Appeal by Cornel Living Limited of Riverside One, Sir John Rogerson's Quay, 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: Cornelscourt, Old Bray 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 decided to confirm the determination of the local authority.

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 the advice contained in sections 3.2.3 and 4.1.1 of the Residential Zoned Land Tax – Guidelines for Planning Authorities (June 2022), the site (zoned for residential use) is considered in scope for the purposes of the RZLT map.



Peter Mullan

Member of An Bord Pleanála

duly authorised to authenticate

the seal of the Board.

Dated this *16th* day of *October*, 2023.