



An
Bord
Pleanála

Board Order
ABP-316693-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork City Council

Planning Register Reference Number: CRK-RZLT-79.1

Appeal by Lidl Ireland GmbH care of The Planning Partnership of The Coach House, Dundanion, Blackrock Road, Cork City 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 Cork City Council on the 28th day of March, 2023 in respect of the site described below.

Lands at: West City Retail Park, Innishmore, Ballincollig, County Cork.

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 in part and set aside the determination of the local authority and allow the appeal in part.

Reasons and Considerations

The Board, having considered the provisions of section 653B of the Tax Consolidation Act 1997 as amended, the 'Residential Zoned Land Tax – Guidelines for Planning Authorities' (Department of Housing, Local Government and Heritage, June 2022), the local authority determination, the grounds of appeal, the file documentation, and the Inspector's report and recommendation, decided to issue a split decision in accordance with the Inspector's recommendation for the reasons and considerations hereunder.

Land Parcel CCLA00069441

The Board decided that this site be retained on the map as the lands are suitably zoned for residential development and no restrictions in terms of service provision have been identified by the planning authority. The site does satisfy the criteria for inclusion on the Residential Zoned Land Tax map set out in section 653B (c) of the Taxes Consolidation Act 1997, as amended.

Land Parcel CCLA00069443

The Board decided to set aside the determination of the local authority and that the lands be removed from the Residential Zoned Land Tax map as the lands are in use as a car park and service areas serving the retail park and are restricted for development under Section 653B(iii) (II) and should be omitted from the map.



Joe Boland

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

Dated this 11TH day of October 2023

