

An
Bord
Pleanála

Board Order
ABP-316702-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork City Council

Planning Register Reference Number: CRK-RZLT-79.2

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.


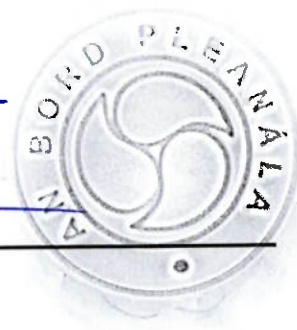
Decision

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.



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 uphold the local authority's decision that Land Parcel ID CCLA00069442 which comprises retail warehouse buildings in Area B, are to be excluded from the draft map given that they are considered to be premises in which a trade/business is being carried out, which is liable to commercial rates and that it is reasonable to consider is being used to provide services to residents of adjacent areas.

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

Dated this *11TH* day of *October* 2023