

**An  
Bord  
Pleanála**

**Board Order  
ABP-316705-23**

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Fingal County Council**

**Planning Authority Reference Number: RZLT 076/22**

**Appeal** by Portmarnock Real Estate Developments Limited and Saint Marnock's II Designated Activity Company care of Stephen Little and Associates of 26/27 Upper Pembroke 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 30<sup>th</sup> day of March, 2023 in respect of the site described below.

**Lands at:** Portmarnock South, Portmarnock, County Dublin.

## **Decision**

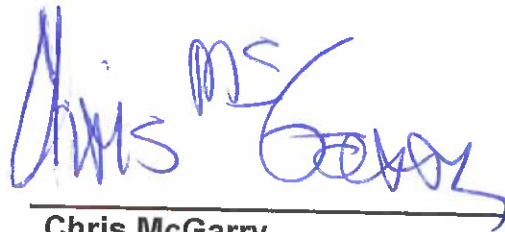
**The Board in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, and based on the reasons and considerations set out below, hereby decided to confirm the determination of the local authority in part and set aside the determination of the local authority and allow the appeal in part.**

*CMG*

## Reasons and Considerations

The Board decided to confirm the determination of the local authority in part by directing that the position and zone of notification around the Recorded Monument situated to the south east of the site RMP DU015-055, as well as three to the north of the site (DU015-136001, DU015-136002 and DU015-136003 extensive later medieval settlements) and the zone of notification for RMP DU015-130 as it overlaps the site, as identified on the Sites and Monuments Record, be omitted from the Residential Zoned Land Tax Map and that the remainder of the site be included on the map.

Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B of the Taxes Consolidation Act 1997, as amended, and the advice in section 3.1.2 of the Guidelines for Planning Authorities on the Residential Zoned Land Tax, particularly in relation to archaeology, while the site is considered in scope for the purposes of the RZLT map, those areas within it that relate to Recorded Monuments are not in scope and should be removed from the map.



**Chris McGarry**

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

Dated this 9<sup>th</sup> day of June 2023

