

An
Bord
Pleanála

Board Order
ABP-316708-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Galway County Council

Planning Register Reference Number: GLW-C33-47

Appeal by Martin Coless care of MKO of Tuam Road, Galway 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 Galway County Council on the 28th day of March, 2023 in respect of the site described below.

Lands at: Ballyvaughan Road, Kinvara, County Galway.

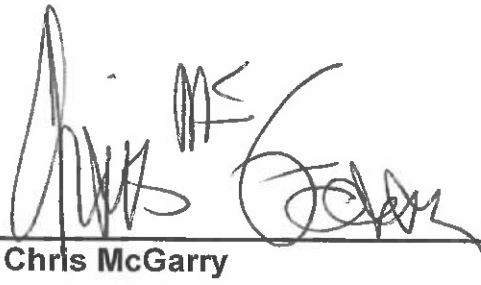
Decision

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

Reasons and Considerations

Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B(a) of the Taxes Consolidation Act 1997, as amended, the lands are identified as residential (phase 2) in the current development plan for the area, which land is deemed generally not developable during the lifetime of the plan. In this regard it is considered that these lands cannot be considered in-scope for the Residential Zoned Land Tax.

In deciding not to accept the Inspectors recommendation, the Board considered that while the site is zoned residential it is categorised as phase 2. The Galway County Development Plan, 2022-2028 states 'Phase 2' land is generally not developable during the lifetime of the plan. The Board, therefore, was not satisfied that the lands met the qualifying criteria set out in section 653B of the Tax Consolidation Act 1997 as amended.



Chris McGarry

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

Dated this 18 day of September 2023