



An  
Bord  
Pleanála

Board Order  
ABP-316730-23

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Fingal County Council**

**Planning Register Reference Number: RZLT088/22**

**Appeal** by Martin Flynn of Old Road, Rush, County 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:** Park Road, Rush, 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.**

## 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 section 3.1.2 of the Residential Zoned Land Tax – Guidelines for Planning Authorities (June 2022), the portion of the site zoned RA Residential Area is considered in scope for the purposes of the RZLT map.



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**Joe Boland**

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

Dated this *19<sup>TH</sup>* day of *September* 2023.