

**An  
Bord  
Pleanála**

**Board Order  
ABP-316737-23**

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Cork County Council**

**Planning Authority Reference Number: DRZLT473477046**

**Appeal** by Scara Ventures Limited care of HW Planning of 5 Joyce House, Barrack Square, Ballincollig, County Cork 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 County Council on the 27<sup>th</sup> day of March, 2023 in respect of the site described below.

**Lands at:** Ballynacorra West, Ballinacurra, Midleton, 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 decided to set aside the determination of the local authority and allow the appeal.**

## Reasons and Considerations

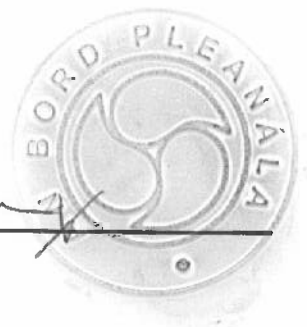
Having regard to the determination by the local authority, the grounds of the appeal, the provisions of section 653B of the Taxes Consolidation Act 1997, as amended, and Section 4.1.1 (iii) of the Residential Zoned Land Tax – Guidelines for Planning Authorities (June 2022), it is considered that the existing wastewater treatment infrastructure capacity to serve the site has not been demonstrated. As such the site cannot be considered in-scope for the RZLT.



**Patricia Calleary**

**Member of An Bord Pleanála**

**duly authorised to authenticate  
the seal of the Board.**



Dated this 19 day of *September* 2023.