

**An
Bord
Pleanála**

**Board Order
ABP-316790-23**

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork City Council

Planning Register Reference Number: CRK-RZLT-49

Appeal by JAW Asset Holdings 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 City Council on the 28th day of March, 2023 in respect of the site described below.

Lands at: Monacnapa, Blarney Town Centre, 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 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 of the Taxes Consolidation Act 1997, as amended, and Section 4.1.1 (iii) of the RZLT Guidelines, the site is not served by existing pedestrian infrastructure and would require upgrades to connect to the existing network, which would likely require works on lands in third party ownership, and as such cannot be considered in-scope for the RZLT.





Una Crosse

Member of An Bord Pleanála

duly authorised to authenticate

the seal of the Board

Dated this  day of  2023

