

An
Bord
Pleanála

Board Order
ABP-316798-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Tipperary County Council

Planning Register Reference Number: RZLT050

Appeal by Melclon Unlimited care of Tom Phillips and Associates of 80 Harcourt 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 Tipperary County Council on the 24th day of March, 2023 in respect of the site described below.

Lands at: Lands at Mountain Road, Cahir, County Tipperary


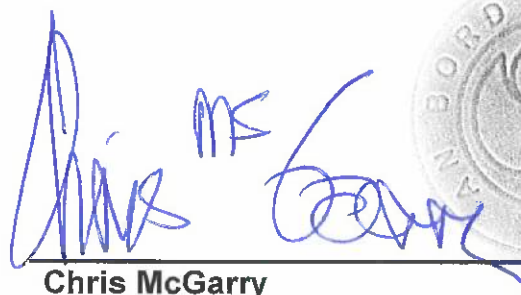
Decision

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 confirm the determination of the local authority.

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 the advice in section 3.1.2 of the 2022 Guidelines for Planning Authorities on the Residential Zoned Land Tax, the lands identified as Land Parcel ID TYLA0005112 under planning authority reference RZLT050 should remain on the Residential Zoned Land Tax map.

The lands are zoned residential within an established urban area with services available and no capacity or other reasons have been identified that would prevent the development of these lands in principle for residential purposes. The lands are accessible and there is no reason why they cannot be developed in principle in accordance with the residential zoning objective that applies to these lands, they meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and there are no matters arising that warrant exclusion from the Residential Zoned Land Tax map.



Chris McGarry

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

Dated this *23rd* day of *August* 2023