

An
Bord
Pleanála

Board Order
ABP-316807-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork City Council

Planning Register Reference Number: CRK-RZLT-39

Appeal by JAW Asset Holdings Limited care of HW Planning of 5 Joyce House, Barrack Square, Ballincollig, 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 31st day of March, 2023 in respect of the site described below.


Lands at: Knocknasuff, Waterloo, Blarney, 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

The lands identified as CRK-RZLT-39 (Parcel ID CCLA00064864 and CCLA00064875) are located on lands zoned ZO2 New Residential Neighbourhoods and identified as Tier 2 lands in the Cork City Development Plan 2022-2028 and as such was not available for residential development on the relevant dates or on the date the local authority made its Determination. The land does not comply with the criteria set out under section 653B(a) and therefore should be omitted from the RZLT map as it does not meet the criteria for inclusion under section 653B of the Taxes and Consolidation Act, 1997, as amended (as introduced by the Finance Act, 2021).



Patricia Calleary

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

Dated this 04 day of October 2023