



An  
Bord  
Pleanála

**Board Order**  
**ABP-316887-23**

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Cork City Council**

**Planning Authority Reference Number: CRK-RZLT-50.5**

**Appeal** by O'Flynn Group care of McCutcheon Halley of 6 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 28<sup>th</sup> day of March, 2023 in respect of the site described below.

**Lands at:** Ballyvolane, Ballyhooly Road, 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 the advice contained in section 3.1.2 of the Residential Zoned Land Tax – Guidelines for Planning Authorities (June 2022), the lands identified as CRK-RZLT-50.5 (Land Parcel ID (s) CCLA00027746 & CCLA00029833) are not considered in scope of section 653B(b) of the Taxes Consolidation Act 1997 as amended.



**Stephen Brophy**

**Member of An Bord Pleanála**

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



Dated this 23<sup>rd</sup> day of October 2023.