

Taxes Consolidation Act 1997, as amended

Planning Authority: Tipperary County Council

Planning Register Reference Number: RZLT040

Appeal by John Paul Magnier 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: East of the Old Cork Road, Cashel, 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 set aside the determination of the local authority and allow the appeal.

Reasons and Considerations

The Cashel and Environs Development Plan 2009-2015, as varied, records that, 'compliance with the population targets of the Core Strategy has introduced a requirement for the management of lands currently zoned for 'new residential' use through a process that has identified lands required to cater for population growth over the lifetime of the development plan (identified as Phase 1 lands) and those lands considered to be a strategic land reserve over the lifetime of the development plan (Phase 2 lands)'. The subject lands are identified as Phase 2 lands, and as such are not considered in-scope for the Purpose of the Residential Zoned Land Tax by reference to the relevant provisions of Section 653B of the Taxes Consolidation Act 1997, as amended.

In deciding not to accept the Inspector's recommendation, the Board considered that while the site is zoned residential, it is designated as Phase 2 lands in the relevant plan and such land is identified as strategic reserve during the lifetime of the plan. The Board therefore was not satisfied that the lands met the qualifying criteria set out in Section 653B of the Taxes Consolidation Act 1997, as amended.



Chris McGarry

Member of An Bord Pleanála

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

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