

An
Bord
Pleanála

**Board Order
ABP-316903-23**

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork City Council

Planning Authority Reference Number: CRK-RZLT-47

Appeal by Progressive Strategic Partner DAC care of William Fry of 2 Grand Canal Square, 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 Cork City Council on the 28th day of March, 2023 in respect of the site described below.

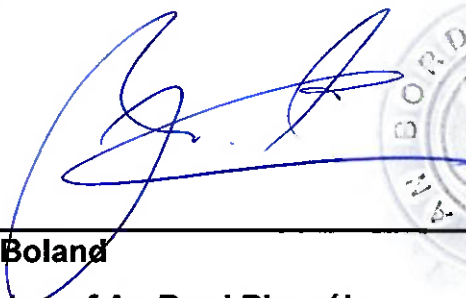
Lands at: Site of Former Carey Tool Hire, generally bounded by Albert Quay East to the north, Albert Road to the west, Albert Street to the south and Navigation Square to the east, Cork City.

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 section 653B(c)(ii) of the Taxes Consolidation Act 1997, as amended, the lands identified as CRK-RZLT-47 (Parcel ID CCLA00023302) do not meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended.



Joe Boland

Member of An Bord Pleanála

duly authorised to authenticate

the seal of the Board.

Dated this *17th* day of *October* 2023.