

An
Bord
Pleanála

Board Order
ABP-316922-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Fingal County Council

Planning Authority Reference Number: RZLT 072/22

Appeal by DWS Grundbesitz GmbH care of Savills of 33 Molesworth 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 Fingal County Council on the 30th day of March, 2023 in respect of the site described below.

Lands at: Westend Office Park, Snugborough Road, Dublin.

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

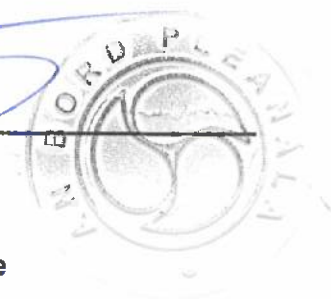
While the land being zoned for a mixture of uses, including residential use, satisfies the criteria referenced in section 653B(a)(ii) of the Tax Consolidation Act 1997, as amended, the Board did not consider it reasonable to consider that the land is vacant or idle. The land should, therefore, be excluded from the map in accordance with section 653B(c)(ii) of the said Act.



Tom Rabbette

Member of An Bord Pleanála

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



Dated this 14th day of June 2023