



An
Bord
Pleanála

Board Order
ABP-316942-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Fingal County Council

Planning Authority Reference Number: RZLT115/22

Appeal by Alan Harford care of CWPA Planning and Architecture of Unit 10, North Street Business Park, Townparks, Seatown West, Swords, County 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: Fairy Hill Farm, Old Barrack Road, Rush, County 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

The land is not connected to the existing footpath network in Rush and would require the provision of significant sections of new footpath across other landholdings along the Old Barrack Road where land is not in the control of the landowner or local authority. The land, therefore, does not satisfy the criteria cited in section 653B(b) of the Taxes Consolidation Act 1997, as amended.

In deciding not to accept the Inspector's recommendation to confirm the determination, the Board considered that the land failed to satisfy all the criteria of section 653B of the Taxes Consolidation Act 1997, as amended.




Tom Rabbette

Member of An Bord Pleanála

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

Dated this *14th* day of *June* 2023