

An  
Bord  
Pleanála

Board Order  
ABP-316950-23

---

**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Sligo County Council**

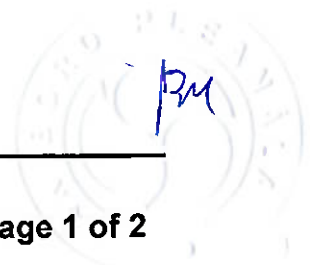
**Planning Register Reference Number: RZLT 19**

**Appeal** by Primavale Limited care of MKO of Tuam Road, Galway 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 Sligo County Council on the 30<sup>th</sup> day of March, 2023 in respect of the site described below.

**Lands at:** Cornageeha, Carraroe and Oakfield, Sligo, County Sligo.

## **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 lands (Parcel ID SOLA00000804, SOLA00000828, and SOLA00000829) are located on lands zoned residential with a Strategic Land Reserve (SLR) designation which are not available for residential development during the lifetime of the current development plan. The land does not comply with the criteria set out under section 653B(a) of the Taxes and Consolidation Act 1997 as amended and, therefore, should be omitted from the Residential Zoned Land Tax map as it does not meet the criteria for inclusion under section 653B of the Taxes and Consolidation Act 1997 as amended (as introduced by the Finance Act 2021).



---

**Peter Mullan**

**Member of An Bord Pleanála**

**duly authorised to authenticate**

**the seal of the Board.**

Dated this *27<sup>th</sup>* day of *October*, 2023