

An
Bord
Pleanála

Board Order
ABP-316999-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Dún Laoghaire-Rathdown County Council

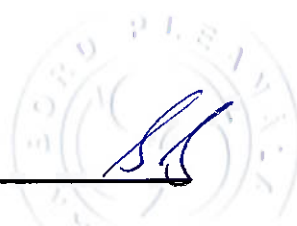
Planning Register Reference Number: DM22/0087

Appeal by Quintain Developments Ireland Limited care of Thornton O'Connor Town Planning of Number 1 Kilmacud Road Upper, Dundrum, 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 Dún Laoghaire-Rathdown County Council on the 29th day of March, 2023 in respect of the site described below.

Lands at: Combined landholding in the Cherrywood Strategic Development Zone.

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 confirm the determination of the local authority.



Reasons and Considerations

Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B of the Taxes Consolidation Act 1997, as amended, and the advice in section 3.1.2 of the 2022 Guidelines for Planning Authorities on the Residential Zoned Land Tax, the land identified as DM22/0087 (L1W, L1E and L2 Parcel ID DELA000000039, TC5 DELA000000026, TC6 DELA000000021, P7 DELA000000040, T1 DELA000000015, T2 Apts (remainder of plot T2 DELA000000035, T3 DELA000000030, T5 DELA000000027 and T13 DELA000000029) are considered in scope of section 653B(a). The lands are located within an established urban area with services available and no capacity or other reasons have been identified that would prevent the development of these lands in principle for residential purposes. The lands are accessible in principle and there is no reason why they cannot be developed in principle in accordance their permissible uses.

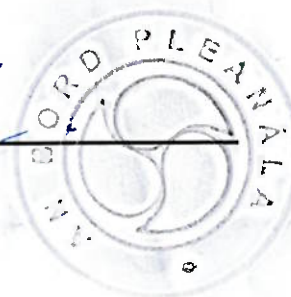
The lands identified as DM22/0087 (L1W, L1E and L2 Parcel ID DELA000000039, TC5 DELA000000026, TC6 DELA000000021, P7 DELA000000040, T1 DELA000000015, T2 Apts (remainder of plot T2 DELA000000035, T3 DELA000000030, T5 DELA000000027 and T13 DELA000000029) meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and that there are no matters arising that warrant exclusion from the map.

In not agreeing with the inspector's recommendation to include lands identified as M1 DELA00000019 and M4 DELA00000018, the Board concurred with the local authority that these lands are out of scope for RZLT and, therefore, should be excluded from the map.



Stephen Bohan

**Member of An Bord Pleanála
duly authorised to authenticate
the seal of the Board**



Dated this 24th day of October 2023