



An  
Bord  
Pleanála

**Board Order**  
**ABP-317011-23**

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Cork City Council**

**Planning Authority Reference Number: CRK-RZLT-23**

**Appeal** by Crystal County Limited of Unit 74, Penrose Wharf, Penrose Quay, Cork 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 28<sup>th</sup> day of March, 2023 in respect of the site described below.

**Lands at:** Laherdane/Ballyvolane, Cork.

## **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 lands identified as CRK-RZLT-23 (Land Parcel ID CCLA00029840) are not considered in scope of section 653B(b) of the Taxes Consolidation Act 1997, as amended.



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**Stephen Brophy**

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

**Dated this 18<sup>th</sup> day of October 2023.**