



An  
Bord  
Pleanála

**Board Order**  
**ABP-320334-24**

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Fingal County Council**

**Planning Authority Reference Number: FIN-C657-RZT24-32A**

**Appeal** by Glenveagh Homes 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 Fingal  
County Council on the 27<sup>th</sup> day of June 2024 in respect of the site described  
below.

**Lands at:** Corballis East, Donabate, 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 decides to confirm the determination of the local authority.**

## Reasons and Considerations

In the assessment of this appeal, regard was had to the content of the Residential Zoned Land Tax – Guidelines for Planning Authorities (June 2022) which are considered to be a helpful complement to understanding the spirit and intent of the primary legislation. However, the recommendation is made within the clear parameters of the applicable legislation.

The lands identified as FIN-C657-RZT-24-32A (Parcel ID numbers FL0000002057 (part of) and FL0000002309 (part of)) located on residentially zoned lands identified within the Fingal County Development Plan 2023-2029 are considered in scope of Section 653B of the Taxes Consolidation Act 1997, as amended. The provision of social, recreational or educational infrastructure are not matters for consideration under Section 653B of the Taxes Consolidation Act 1997, as amended. 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 in accordance with the residential zoning objective that applies to these lands.



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Mary Henchy

Member of An Bord Pleanála

duly authorised to authenticate  
the seal of the Board.

Dated this 15<sup>th</sup> day of October 2024