



An  
Bord  
Pleanála

**Board Order  
ABP-320335-24**

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Fingal County Council**

**Planning Authority Reference Number: FIN-C657-RZT24-12**

**Appeal** by J. Murphy (Developments) Limited care of John Spain Associates of 39 Fitzwilliam Place, 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:** Fosterstown Road, Dublin Road/R132, Swords, 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 set aside the determination of the local authority and allow the appeal.**

## Reasons and Considerations

The lands identified as Fosterstown North, Dublin Road/R132, Swords, County Dublin (Parcel ID FL0000002377) are located on lands zoned RA-Residential Area and are, therefore, considered in scope of section 653B(a) of the Taxes Consolidation Act 1997, as amended. Uisce Éireann capacity registers published June 2023 and accessed 12 September 2024 indicate that there is capacity in the water network to serve the site. The Board's decision to refuse planning permission for the construction of 645 number dwellings under An Bord Pleanála case reference 313331 illustrates that the delivery of housing at the site is reliant on the construction of the Fosterstown Link Road. Access to the site from the R132, even temporarily, is considered inappropriate under this recent decision. The lands designated for the Fosterstown Link Road are under third-party control. Based on the foregoing, it is reasonable to consider that the site does not have access to the road network and does not meet the criteria under Section 653B(b) of the Act. The phasing provisions of the Swords Masterplans do not preclude the provision of dwellings on the site as this is a non-statutory Plan, and there are no equivalent phasing provisions in the development plan. No physical constraints 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.

  
**Liam Bergin**

**Member of An Bord Pleanála**

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

**Dated this *28<sup>th</sup>* day of *October* 2024**