



An  
Bord  
Pleanála

**Board Order**  
**ABP-320376-24**

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Kerry County Council**

**Planning Authority Reference Number: KE-C18-RZLT-4**

**Appeal** by Diapharma Limited care of RMLA Planning Consultants of Unit 3B, Santry Avenue Industrial Estate, Santry Avenue, Santry, 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 Kerry County Council on the 18<sup>th</sup> day of June 2024 in respect of the site described below.

**Lands at:** Countess Road, Killarney, County Kerry.

## **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 KE-C18-RZLT-4 (Parcel ID number KY0000001685-part of) located on residentially zoned lands identified within the current Killarney Town Development Plan are considered in scope of Section 653B(b) of the Taxes Consolidation Act 1997, as amended. The lands are located within an established urban area with documentary evidence from Uisce Éireann that services are 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.



**Patricia Calleary**

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

**Dated this 07 day of October 2024**