

An
Bord
Pleanála

Board Order
ABP-320386-24

Taxes Consolidation Act 1997, as amended

Planning Authority: Fingal County Council

Planning Authority Reference Number: FIN-C657-RZT24-27

Appeal by Dean Swift Property Holdings Unlimited Company care of Hughes Planning and Development Consultants of 85 Merrion Square, 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 27th day of June 2024 in respect of the site described below.

Lands at: Darcystown, Balrothery, 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 Authority 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 lands at Darcystown, Balrothery, County Dublin (Parcel ID FL0000001999) located on lands zoned RS-Residential are considered in scope of section 653B(a) of the Taxes Consolidation Act 1997, as amended. The use of the lands of agriculture does not meet the criteria for exclusion from the RZLT map under Section 653B(i) of the Act. The lands are located immediately adjoining Ringfort View Road, and the Uisce Éireann capacity register indicates that services are available and that there is sufficient capacity to serve the lands. No 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.



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

Dated this 1st day of October 2024