

## Board Order ABP-320405-24

Taxes Consolidation Act 1997, as amended

**Planning Authority: South Dublin County Council** 

Planning Authority Reference Number: SD-C315-3

**Appeal** by Cairn Homes Properties Limited of 45 Mespil Road, 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 South Dublin County Council on the 26<sup>th</sup> day of June 2024 in respect of the site described below.

Lands at: Newcastle South, Newcastle. 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**

The lands identified as Parcel ID SDLA00111562 are zoned 'RES-N - New Residential' and are considered to be in scope of section 653B(a)(i) of the Taxes Consolidation Act 1997, as amended. The lands are located within an established urban area. 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.

Liam Bergin

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

Dated this of day of october 2024