



An
Bord
Pleanála

Board Order
ABP-320415-24

Taxes Consolidation Act 1997, as amended

Planning Authority: South Dublin County Council

Planning Authority Reference Number: SD-C315-09

Appeal by Onyx Ireland Propco Limited care of CBRE Advisory (IRL) Limited of 3rd Floor, Connaught House, Burlington 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 26th day of June 2024 in respect of the site described below.

Lands at: Unit 81A and B, Cookstown Industrial Estate, Tallaght, 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 SDLA00094810 are zoned 'REGEN' 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. The lands are not necessary for the operation of a trade or business. 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 28th day of October 2024