



An
Bord
Pleanála

Board Order
ABP-320417-24

Taxes Consolidation Act 1997, as amended

Planning Authority: Fingal County Council

Planning Authority Reference Number: FIN-C657-RZT24-19

Appeal by Quintain Developments Ireland Limited care of Stephen Little and Associates of 26/27 Upper Pembroke Street, 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: Portmarnock South, 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 Portmarnock South, County Dublin (Parcel ID FL0000002101) are located on lands zoned RA-Residential Area are, therefore, considered in scope of section 653B(a) of the Taxes Consolidation Act 1997, as amended. As per the Uisce Éireann submission and capacity registers, the site is able to connect to existing water and wastewater infrastructure at the adjoining residential development. Works required in respect of the Portmarnock Pumping Station are located on local authority lands and can be undertaken without Third -Party lands or consents. The Portmarnock South Local Area Plan is expired and, therefore, does not preclude the provision of dwellings on the site. 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.



Joe Boland

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

Dated this 1st day of October 2024