



An
Bord
Pleanála

Board Order
ABP-320422-24

Taxes Consolidation Act 1997, as amended

Planning Authority: Wicklow County Council

Planning Authority Reference Number: WW-RZLT-01-2024

Appeal by Brookhampton Limited of Collegefort, Carpenterstown Road, Castleknock, 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 Wicklow County Council on the 26th day of June 2024 in respect of the site described below.

Lands at: Bulford, Kilcoole, County Wicklow.

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 set aside the determination of the local authority and allow the appeal.

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 Parcel ID 313497 are not zoned as they are not indicated on the Wicklow County Development Plan 2022-2028, and there is no Local Area Plan in place for the zoning of these lands.



Mary Henchy

Member of An Bord Pleanála

duly authorised to authenticate
the seal of the Board.

Dated this 18th day of September 2024