



An
Bord
Pleanála

Board Order
ABP-320450-24

Taxes Consolidation Act 1997, as amended

Planning Authority: Fingal County Council

Planning Authority Reference Number: FIN-C657-RZLT24-13

Appeal by Cairn Homes Properties Limited care of McGill Planning of 22 Wicklow 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 Dublin City Council on the 27th day of June 2024 in respect of the site described below.

Lands at: Holybanks, Swords, 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 Holybanks, Swords, County Dublin (Parcel ID FL0000002188) are located on lands zoned MRE-Metro and Rail Economic Corridor, which facilitates mixed use including residential development and, therefore, are considered in scope of section 653B(a) of the Taxes Consolidation Act 1997, as amended. The lands immediately adjoin the public road network to the south and west, therefore, it is reasonable to consider that a connection can be made to the public road. The site does not meet the criteria for exclusion under Section 653B(ii) of the Act, as per the definition provided in Section 653A of the Act. The potential for archaeological material or features at the site does not preclude the provision of dwellings, with reference to the policies and objectives of the development plan. No physical characteristics or other reasons have been identified that would prevent the development of these lands in principle for residential purposes in accordance with the mixed-use 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