

An
Bord
Pleanála

Board Order
ABP-320457-24

Taxes Consolidation Act 1997, as amended

Planning Authority: Fingal County Council

Planning Authority Reference Number: FIN-C657-RZT24-37

Appeal by Trinity College Dublin care of Declan Brassil and Company of Lincoln House, Phoenix Stereet, Smithfield, 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.

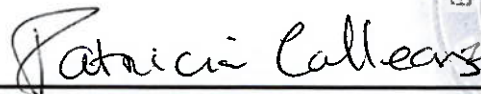
Lands at: Santry Demesne, Santry, County Dublin.

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

Reasons and Considerations

The lands identified as FIN-C657-24-37, parcel ID number FL0000002598- (part of) on RS-Residential zoned lands identified within the Fingal County Development Plan 2023-2029 are considered out of scope under the provisions of Sections 653B (c) (iii) (I) and (VII) of the Taxes Consolidation Act 1997, as amended. The lands are zoned RS-residential within the current development plan and are located within an established urban area with services available. However, given the lands are integral to, and in occupation by recreational infrastructure including sports facilities, it is not reasonable to consider that the lands are available for residential development.



Patricia Calleary

Member of An Bord Pleanála

**duly authorised to authenticate
the seal of the Board.**

Dated this 02 day of October 2024