

An
Bord
Pleanála

Board Order
ABP-320545-24

Taxes Consolidation Act 1997, as amended

Planning Authority: Fingal County Council

Planning Authority Reference Number: FIN-C657-RZT24-18A

Appeal by Cremona Trust care of SCA Planning and Development Consultants of 17A Bridgecourt Office Park, Walkinstown Avenue, 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: Plot A RS Zoned Lands at Fosterstown, Swords.

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

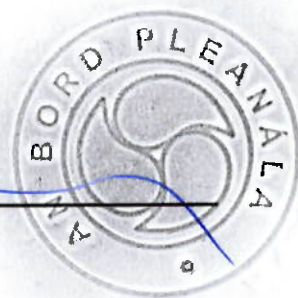
The lands identified as Plot A RS Zoned Lands at Fosterstown, Swords, County Dublin (Parcel ID FL0000002137(part) and PL0000002469(part)) located on lands zoned RA-Residential Area are considered in scope of section 653B(a) of the Taxes Consolidation Act 1997, as amended. The lands do not have access to and cannot connect to the public road network. The provision of dwellings at the site is dependent on the delivery of a link road, which occurs on third party lands. The site does not adjoin the public road or any existing development and, therefore, it is not reasonable to consider that a connection to the public water network can be provided. Based on the foregoing, the site does not meet the criteria for inclusion on the RZLT map as per Section 653(9b) of the Taxes Consolidation Act 1997, as amended.



Martina Hennessy

Member of An Bord Pleanála

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



Dated this 11th day of October 2024