



An
Bord
Pleanála

Board Order
ABP-320548-24

Taxes Consolidation Act 1997, as amended

Planning Authority: Fingal County Council

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

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: Fosterstown, 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 Plot B, MC Zoned Lands at Fosterstown, Swords, County Dublin are lands zoned MC – Major Town Centre, where residential is permitted in principle and, therefore, are considered in scope of section 653B(a) of the Taxes Consolidation Act 1997, as amended. Under the Fingal County Development Plan 2023-2029, the site is not subject to any phasing provisions linked to the delivery of Fosterstown Link Road. As the lands immediately adjoin Forest Road, it is reasonable to consider that the site can connect to the road network, footpaths and public lighting. There are existing residential schemes on Forest Road in proximity to the site, therefore, it is reasonable to consider that there are public foul and potable water networks available that the subject site can connect to. Uisce Éireann capacity registers indicate that there is sufficient capacity in the wastewater and potable water system to serve development. The phasing provisions of the Swords Masterplan do preclude the provision of dwellings at the site on the basis that the masterplan is a non-statutory document and there are no

equivalent phasing provisions in the development plan. No physical 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**