

Commission Order ACP-323216-25

Taxes Consolidation Act 1997, as amended

Planning Authority: Wicklow County Council

Planning Register Reference Number: RZLT-2026-01

Appeal by Avonvard Limited care of John Spain Associates of 39 Fitzwilliam Place, 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 27th day of June, 2025 in respect of the site described below.

Proposed Development: Lands at Veavy Road and Boghall Road (The former Dell Site), Bray, County Wicklow.

Decision

The Commission 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 planning authority and allow the appeal.

Reasons and Considerations

Having regard to:

- (a) the information submitted to the Commission by the planning authority in relation to the entry of the site on the RZLT map,
- (b) the grounds of appeal submitted by the appellant, and
- (c) the report of the Inspector,

the Commission determined that the lands identified as Land Parcel ID WW308 on the RZLT Map are not within the scope of Section 653B(a) of the Taxes Consolidation Act 1997, as amended. The subject site is located on lands that no longer have the benefit of a zoning as the Bray Municipal Local Area Plan 2018-2024 expired in 2024 and has not been replaced to date. The lands are not zoned for residential development or for an appropriate mixed use that allows for the development of housing on these lands.

Patricia Calleary

Planning Commissioner of An Colmisiún

Pleanála duly authorised to authenticate

the seal of the Commission.

Dated this 04 day of november 2025.