

An  
Coimisiún  
Pleanála

**Commission Order  
ACP-323227-25**

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Kilkenny County Council**

**Planning Register Reference Number: KK-C303-1**

**Appeal** by City Cinemas Limited of Astor House, 29 Lower Georges Street, Dún Laoghaire, County 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 Kilkenny County Council on the 27<sup>th</sup> day of June 2025 in respect of the site described below.

**Proposed Development:** Lands at IMC Cinema, Old Mart Road, Kilkenny City

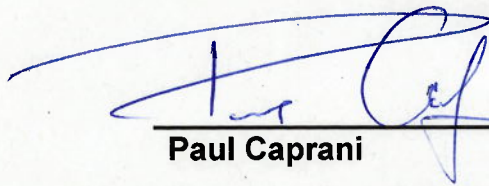
## **Decision**

**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 CONFIRM the determination.**

PC

## Reasons and Considerations

The lands identified as Land Parcel ID KKLA00000547 on the RZLT Map are located on lands zoned General Business in the Kilkenny City and County Development Plan 2021-2027 and are considered to be within scope of 653B(a)(ii) of the Taxes Consolidation Act 1997. The General Business zoning in the development plan allows for residential development on such zoned lands. The lands are located within an established urban area with services available and no known capacity, access or other service restrictions that would prevent the development of housing. The lands are currently vacant and idle as they are not developed, they are not required or integral for the operation of a trade or profession, and there is no unauthorised development on the subject site. The need for a masterplan is a planning requirement that does not impede the development of housing on these lands. There is no evidence provided by the appellant that the site is contaminated due to the former use of these lands as a Mart and the current application under planning authority reference 25/60507 does not indicate that the land is undevelopable. The site satisfies the criterion for inclusion on the map set out in section 653B of the Taxes Consolidation Act 1997, as amended.



**Paul Caprani**

**Planning Commissioner of An Coimisiún  
Pleanála duly authorised to authenticate  
the seal of the Commission.**



Dated this 18<sup>th</sup> day of November 2025