

An
Coimisiún
Pleanála

**Commission Order
ACP-323228-25**

Taxes Consolidation Act 1997, as amended

Planning Authority: Wicklow County Council

Planning Register Reference Number: RZLT-2026-03

Appeal by Kasadale Limited care of Carysfort Capital of 26 Pembroke Street Upper, 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 'Moorlands', Whiteshed Road, The Burnaby, Greystones, 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

The lands identified under ID WW1310 (part of) on the RZLT Final Map do not meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, as the site is not zoned in accordance with the County Development Plan and there is no Local Area Plan in place for these lands that would provide for a suitable zoning for the development of housing. In addition, it is reasonable to consider that the subject site is not accessible through its landlocked layout, and which would prevent the development of housing here. The site does not satisfy the criterion for inclusion on the map set out in section 653B of the Taxes Consolidation Act 1997, as amended.

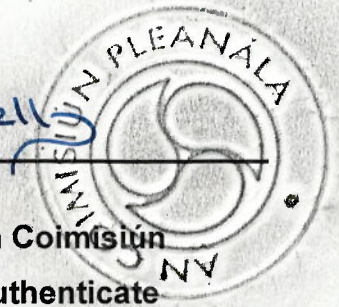
Eamonn James Kelly

Eamonn James Kelly

Planning Commissioner of An Coimisiún

Pleanála duly authorised to authenticate

the seal of the Commission.



Dated this *12th* day of *November*, 2025.