

An  
Coimisiún  
Pleanála

**Commission Order  
ACP-323241-25**

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Clare County Council**

**Planning Register Reference Number: 25SD1/003**

**Appeal** by Buttermarket Developments Limited care of EKO Integrated Services Limited of Suite 3, Aras Smith O'Brien, Bank Place, Ennis, County Clare 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 Clare County Council on the 30<sup>th</sup> day of June 2025, in respect of the site described below.

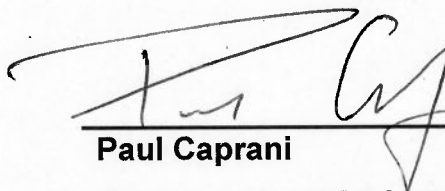
**Proposed Development:** Lands at Ballymaley, Ennis, County Clare.

## **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 of the planning authority.**

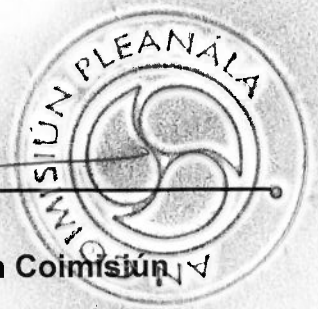
## Reasons and Considerations

The lands identified as 24SD1/003 (Parcel ID number CELA0001485 -part of), located on residentially zoned lands identified within the Clare County Development Plan 2023-2029, are considered to be within the scope of Section 653B(a) of the Taxes Consolidation Act 1997, as amended. The lands are located within an established urban area with evidence from Uisce Éireann that services are available, with the benefit of an extant planning permission and no capacity or other reasons have been identified that would prevent the development of these lands, in principle for residential purposes, in accordance with the residential zoning objective that applies to these lands.



**Paul Caprani**

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



Dated this 12<sup>th</sup> day of November 2025