

Commission Order ACP-323276-25

Taxes Consolidation Act 1997, as amended

Planning Authority: Wicklow County Council

Planning Register Reference Number: RZLT-2026-05

Appeal by Michael and Billy Timmins of Sruhaun, Baltinglass, County Wicklow 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 Banogues, Baltinglass, 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 CONFIRM the determination of the planning authority.



Reasons and Considerations

The lands identified under ID WW158 on the RZLT Final Map meet the qualifying criteria set out in Section 653B of the Taxes Consolidation Act 1997, as amended, as the site is appropriately zoned 'New Residential', is fully serviced/has the capability to be serviced, and there are no known restrictions on the ability to develop these lands for residential development. The lands satisfy the criterion for inclusion on the map as set out under Section 653B of the Taxes Consolidation Act 1997, as amended.

Paul Caprani

Planning Commissioner of An Coimisiun

Pleanála duly authorised to authenticate the seal of the Commission.

Dated this 6th day of November 2025.