

## Commission Order ACP-323304-25

Taxes Consolidation Act 1997, as amended

**Planning Authority: Fingal County Council** 

Planning Register Reference Number: FIN-C790-RZD26-19

**Appeal** by Danhill Unlimited Company care of SCA Planning and Development Consultants of Suite 0217, Glencullen House, Kylemore Road, 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 Fingal County Council on the 25<sup>th</sup> day of June, 2025 in respect of the site described below.

Proposed Development: Lands at Rowlestown, County Dublin.

## 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.

Mil

## **Reasons and Considerations**

The lands identified as FIN-C790-RZD26-19 (Parcel ID number FL0000002176 - part of) located on RV-Rural village zoned lands identified within the Fingal County Development Plan 2023-2029 are considered out of scope of Section 653B(a)(i) or (ii) of the Taxes Consolidation Act 1997 as amended. The zoning objective for these lands is to protect the character and promote a vibrant community in accordance with an approved land use plan, and the availability of physical and community infrastructure; to date no land use plan has been approved for this area as required by the Fingal County Development Plan 2023-2029. The lands, therefore meet the criteria for exclusion under Section 653B(a) of the Taxes Consolidation Act 1997, as amended, and therefore exclusion from the map is warranted in this case.

**Mary Henchy** 

Planning Commissioner of An Colmisión

Pleanála duly authorised to authenticate

the seal of the Commission.

Dated this 25th day of Noverba