

An
Coimisiún
Pleanála

**Commission Order
ACP-323341-25**

Taxes Consolidation Act 1997, as amended

Planning Authority: Clare County Council

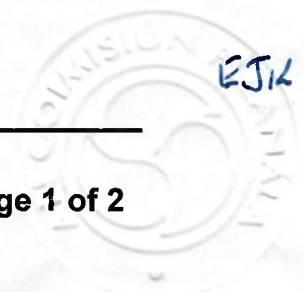
Planning Register Reference Number: 25SD1/011

Appeal by Cooper Developments of Ashbourne Hall, Ashbourne Business Park, Corcanree, Dock Road, Limerick 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 30th day of June, 2025 in respect of the site described below.

Proposed Development: Lands at Bunratty, 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

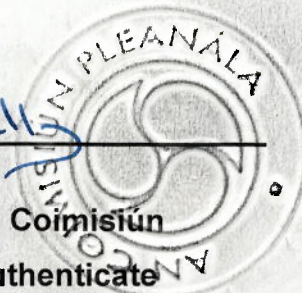
The lands identified as 24SD1/011 (Parcel ID number CELA0002222 and CELA0002223) are located on residentially zoned lands, as identified in the Clare County Development Plan 2023-2029, and are considered in scope of Section 653B(a) of the Taxes Consolidation Act 1997, as amended. The lands are located 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. The lands satisfy the criterion for inclusion on the map set out in section 653B of the Taxes Consolidation Act 1997, as amended.

Eamonn James Kelly

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Planning Commissioner of An Coimisiún

**Pleanála duly authorised to authenticate
the seal of the Commission.**



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