An Coimisiún Pleanála

Commission Order
ACP-324507-26

Taxes Consolidation Act 1997, as amended

Planning Authority: Fingal County Council

Planning Register Reference Number: FIN-C917-RZD27-25

Appeal by Anne and Maria Murphy 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 30th day of June 2026 in respect of the site described below.

Site Location: Lands at St. Anne's, Kinsealy Lane, Malahide, 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 CONFIRM the determination of the local authority.

Reasons and Considerations

The lands identified at St. Anne's, Kinsealy Lane, Malahide, County Dublin (Parcel ID FL0000002700) located on lands zoned RS-Residential 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 documentary evidence from Uisce Éireann that services are available and that there is sufficient wastewater capacity to serve the lands. 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 presence of buildings on the land is not a ground under Section 653B under which the lands might be considered not in scope.

In making it decision the Commission had regard to the judgments of the High Court [2026] IEHC 703 and [2026] IEHC 720 and to the content of the Residential Zoned Land Tax Guidelines for Planning Authority (June 2022).

Mary Gurrie

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

Dated this 10 **day of** November **2026.**