An Coimisiún Pleanála

Commission Order
ACP-324520-26

Taxes Consolidation Act 1997, as amended

Planning Authority: Cavan County Council

Planning Reference Number: 26/1 and 26/3

Appeal by Eamon and Ann Fitzpatrick 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 Cavan County Council on the 26th day of June, 2026 in respect of the lands described below.

Site Location: Lands at The Cosy Bar, 5 Upper Bridge Street, Belturbet, Church View, County Cavan.

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.

PC

Reasons and Considerations

In the assessment of this appeal, regard was had to submissions on file, to the relevant legislation including the provisions of Section 653B of the Taxes Consolidation Act, as amended, to the recommendation of the inspector and to the judgments of the High Court [2026] IEHC 703 and [2026] IEHC H.JR.2024.0001464 H.JR.2026.000160.

Having regard to the information contained on file the Commission considered that premises in question is in use as a public house, albeit on a limited basis, and the premises continues to hold a publican's licence, and as such falls within the definition of a building which is in use as a premises in which a trade is being carried on that is liable to commercial rates. It therefore satisfies the relevant criteria under the provisions of 653B(c)(i) of the Act. Furthermore, the Commission considered, having regard to the lack of documentary or other evidence to suggest that an unauthorised use has taken place on site, and that any storage associated with the building could be ancillary to its main use as a licenced premises, and therefore any storage use associated with the premises may not require planning permission in the first instance. The Commission concluded therefore that the site is not within scope of the legislation.

In deciding not to accept the recommendation of the inspector, the Commission noted and acknowledged the assessment and recommendation as set out in his report. However, on consideration of the subsequent judgments of the High Court [2026] IEHC 703 and [2026] IEHC H.JR.2024.0001464 H.JR.2026.000160, and a review of the content of the file by reference to same, and in particular that land should be removed from the map if there is any doubt to its inclusion.

PC

On the basis of the information on file, a trade is being carried out that is liable to commercial rates, and furthermore, the Commission is not satisfied that sufficient evidence has been adduced that any unauthorised development has taken place on site. Thus, it is concluded that the site is not within scope of the applicable legislation.

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

Dated this 11th **day of** November **2026.**