An Coimisiún Pleanála

Commission Order
ACP-324540-26

Taxes Consolidation Act 1997, as amended

Planning Authority: Galway City Council

Planning Register Reference Number: GLWC-C36-9

Appeal by Moyrock Properties Limited 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 Galway City Council on the 29th day of June, 2026 in respect of the lands described below.

Proposed Development: Lands at Doughiska Road, Galway.

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.

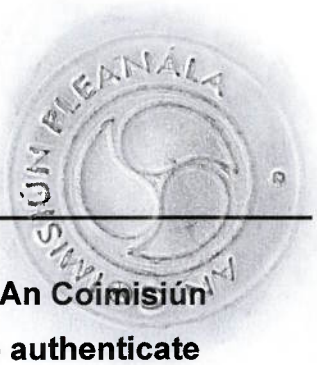
Reasons and Considerations

The lands identified as Parcel ID: GCLA00002347 are located on lands zoned R - Residential in the Galway City Development Plan 2023-2029 and are considered in scope of Section 653B(a)(i) 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 significant 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 southern portion of the lands, however, do not have adequate road access to Doughiska Road due to an on-going legal issue. It is not reasonable to consider the southern portion of the lands had road access on the date of assessment necessary for dwellings to be developed.

The northern parcel of the landholding is traversed by a high voltage 110kv transmission line and accommodates significant electricity pylon infrastructure. The lines are a significant impediment to the achievement of an appropriate residential layout. The electricity infrastructure was in-situ on the date of assessment.

The southern land parcel should be excluded on the basis of Section 653B(b) of the Taxes Consolidation Act 1997, as amended, as it is not reasonable to consider the lands have road access necessary for dwellings to be developed. The northern parcel should be excluded on the basis of 653B(c) (iii) (III) as it is land that it is reasonable to consider is required for, or is integral to, occupation by energy infrastructure and facilities.

In coming to its decision, the Commission also had regard to the judgments of the High Court [2026] IEHC 703 and [2026] IEHC 720.



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.**