



An
Bord
Pleanála

Inspector's Report ABP-320337-24

Type of Appeal

Appeal under section 653J(1) of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the Residential Zoned Land Tax Map

Location

40 – 48 Back Lane, Dublin 8

Planning Authority

Dublin City Council

Planning Authority Reg. Ref.

RZLT-000216

Appellant(s)

Redcaps Development Limited

Inspector

John Duffy

1.0 Site Location and Description

- 1.1. The subject brownfield lands accommodate buildings between Back Lane, which adjoins the site to the north-east, and Lamb Alley, adjoining the site to the south-west. The north western portion of the site abuts an apartment development and the south eastern side of the site backs onto the rear yards of houses along John Dillon Street. The buildings comprise a former factory, the Winstanley shoe factory, and former markets and public house, Mother Redcaps licensed premises / markets.
- 1.2. The lands comprise Land Parcel ID DCC000064189 on the RZLT map.

2.0 Zoning and Other Provisions

- 2.1. The appeal lands are within Zone Z5 – ‘City Centre’ in the Dublin City Development Plan 2022-2028 (Map L refers). This zoning objective seeks to ‘consolidate and facilitate the development of the central area, and to identify, reinforce, strengthen and protect its civic design character and dignity.’ The lands are therefore zoned for a mixture of uses, including residential use.
- 2.2. The lands are located within Strategic Development Regeneration Area (SDRA) 15 - Liberties and Market Square, as set out in the Dublin City Development Plan 2022-2028. The SDRA notes that the Mother Redcaps buildings offers an opportunity to be regenerated to provide for an ancillary or complementary use for the future reopening of the Iveagh markets.
- 2.3. Nos. 40-48 Back Lane is within a Recorded Monument DU018-020 (Historic City), listed on the Record of Monuments and Places (RMP).
- 2.4. The lands are located within the Zone of Archaeological Interest in the Dublin City Plan 2022-2028. The alignment of the rear wall of the lands is along Lamb Alley which follows the line of the medieval city walls, a National Monument.
- 2.5. The subject lands are on the Dublin City Council Vacant Site Register (Ref. VS1077 refers).
- 2.6. Mother Redcaps Tavern is included in the NIAH (Reg. No. 50080540 refers).

3.0 Planning History

RZLT Appeal

An Bord Pleanála Reference ABP-317949-23 / Planning Authority Reference RZLT - 000173 refers to an October 2023 decision relating to 40-48 Back Lane, Dublin. The decision confirmed that the subject lands meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended. This decision has been the subject of judicial review proceedings.

Vacant Site Levy Appeal

An Bord Pleanála Reference ABP-301781-18 / Planning Authority Reference VS-1077 refers to a November 2018 decision confirming the vacant site levy notice for lands at 40-48 Back Lane, Dublin.

Other

Planning Authority Ref. 4811/19 refers to a December 2019 application which was deemed invalid, for redevelopment of Iveagh Market and Mother Redcaps Market to provide a hotel and other uses.

An Bord Pleanála Ref. PL29S.222915 / Planning Authority Ref. 1238/07 refers to an August 2007 decision to grant permission for redevelopment of the Iveagh Markets building, conversion to market, retail, hotel and amendments to previous permission (Reg.Ref;1606/04). This decision was the subject of two extensions of durations of permission to 2017.

An Bord Pleanála Ref. PL29S.208027 / Planning Authority Ref. 1606/04 refers to a November 2004 decision to grant permission for demolition of buildings and construction of a mixed-use development.

4.0 Submission to the Local Authority

4.1. The appellant made a submission to the Local Authority, with the following matters raised therein:

- The landowner is challenging by way of judicial review proceedings the validity of the 2023 decision made under ABP-317949-23.

- The lands should be excluded under section 653B(c). Given the extent of known features there is a question mark over whether the site can be developed.
- Development on the lands must be compatible with a market use at Iveagh Markets and residential use on these lands would not be consistent with the Development Plan, which requires a complementary mix of uses at this location.
- The lands are located in SDRA 15 which requires the preparation of a masterplan / framework.
- The Local Authority acknowledge that the lands are contaminated. This matter was not appropriately considered, including the cost of remediation, and the lands should have been excluded from scope.
- The Local Authority had previously found the lands are vacant and idle and has failed to consider the judicial review proceedings.
- The lands are not vacant or idle as there is an established authorised use on the lands that can be activated at any time and, therefore, it cannot be construed that the lands are idle.
- The lands are subject to statutory designations that may exclude development, namely protected structures and current High Court proceedings.

5.0 Determination by the Local Authority

5.1. The Local Authority determined that the lands are in scope because they:

- Are zoned for a mixture of uses, including residential use,
- Have access, or can be connected, to public infrastructure and facilities, with sufficient service capacity, as evidenced by their city centre location and past planning permissions on the land,
- Are not affected, in terms of their physical condition, by matters to a sufficient extent to preclude the provision of dwellings, including contamination or the presence of known archaeological or historic remains,
- Are vacant / idle, as there is currently no active permitted use on the lands and the lands are not required for, or integral to, the operation of a trade or profession being carried out on, or adjacent to the land,
- Meet the other qualifying criteria in Section 653B of the Taxes Consolidation Act as amended.

6.0 The Appeal

6.1. Grounds of Appeal

The following points are made in support of the appeal:

The Local Authority's decision

- In relation to the decision made by the Local Authority, there is no basis in terms of jurisdiction as to whether the person who has signed the letter of notification, is a person who is authorised to make the decision. On the notification of decision there is no indication as to on what basis the decision was made. As such it is submitted that there is no valid decision made and / or the decision is illegal or unlawful.

Reasons given to include lands on map

- The reasons given to include the lands on the map appear to be stand-alone matters that do not flow from the determination that the lands be included in the map.
- It is not the case that a determination facilitating residential development as the primary use on the site could be considered as being the appropriate use for these lands. Residential development cannot be accommodated easily or appropriately with large scale city centre activities of a type that the development plan contemplates as being the appropriate type of development for this area. For the subject lands to fall within the criteria required to apply the tax, there must be a finding that the lands are appropriate for residential use.
- To disapply the existing and established use and to impose an unsuitable and inappropriate use, namely residential development, for the purposes of imposing a residential zoned land tax is incompatible with good planning principles and is not a matter which An Bord Pleanála should facilitate.
- It cannot be reasonably concluded that the lands could or should be developed for residential purposes and that a residential land tax be imposed on the basis that existing commercial and established uses be displaced and replaced by residential uses. This would amount to a material contravention of the development plan and would constitute a determination which would be inconsistent with the plan provisions and cannot justify the use of the lands for residential purposes.
- The lands are located in an area which requires the preparation of a masterplan prior to their development. Any land-use zoning is contingent on such a plan being prepared in respect of the lands. It is probable that none of the lands would be developed for residential purposes in that masterplan.
- Part of the lands have been identified as a key opportunity site within the Dublin City Development Plan 2022-2028. Under its provisions the land use must be either ancillary to existing uses, which would exclude residential use, or complementary to future use of the Iveagh markets and neither of these could be reconciled with residential use on the lands. Therefore, the Development Plan

excludes these lands from residential land use that is an essential pre-requisite for the imposition of the residential zoned land tax and this is to be determined on planning grounds and not on revenue raising grounds.

- The issue of whether the lands can be or are appropriately connected to public infrastructure facilities with sufficient capacity is a matter which may not be appropriate until the infrastructural improvement to the Ringsend Wastewater Treatment Plant is complete. Any such determination in this regard is premature pending the improvement works required for the Ringsend Wastewater Treatment Plant.
- Whether it is appropriate to connect to public infrastructure requires an assessment for the purposes of the Habitats Directive, and in particular a stage 1 screening. It is only by reference to that assessment, which has not been carried out, that a determination of the type made by the Local Authority, can be made. An appropriate assessment would be required given the hydrological connection that the lands have to the special area of conservation. The Local Authority's decision in the absence of any such assessment is ultra vires and invalid.

Contamination

- The RZLT Guidelines acknowledge that lands unable to be developed due to the need for significant remediation due to contamination are to be excluded from the scope of the tax.
- The extent of contamination is a planning consideration / judgement which must be considered in the light of both the Environmental Impact Assessment Directive and the Habitats Directive. It is concluded that an environmental impact assessment will be required and that will effect any consideration as to the extent to which the site can be developed and fall within the criteria of the residential zoned land tax, but this must be carried out as a condition prior to any determination. The Local Authority has failed to do this.
- A judgement is also required in respect of the Habitats Directive and whether any development can proceed given the test that would apply in circumstances where the lands are hydrologically connected to a European Site.

- The Local Authority and the Board are bound to apply the aforementioned Directives as a matter of European law and as a matter of appropriate procedures.
- The Local Authority was not entitled to rely on or apply or have regard to the RZLT Guidelines, in the light of this being a determination to be made under the Taxes Consolidation Act.

Archaeological Remains

- No report of any archaeologist is identified in the decision and it does not appear that any investigation in this regard has been conducted.
- Part of the site comprises the medieval walls of the city which is a national monument and raises issues in respect of archaeology which might arise.
- It is submitted that the Board cannot make a judgement in terms of archaeology on the lands on the basis of the material that was before the Local Authority.
- The lands have not been considered by a professional archaeologist and it is not possible, in the absence of this type of information being made available, for the Board to conclude that the site falls within the archaeological criteria, which would preclude the application of the RZLT to the site.
- In the absence of the information, the only alternative is that the Board commission independent reports in respect of physical services including information on screening for habitats and environmental impact assessment of contaminated land, archaeology, and connection to services.

Vacant / idle

- There is no abandonment of use and as such the lands are not vacant or idle.
- Judicial review proceedings brought take issue with the finding that the lands could be characterised as vacant or idle. The hearing is still awaited and pending the determination of these proceedings it cannot be determined that the lands are vacant or idle. (Reference to Vacant Site Levy decision, the subject of judicial review proceedings under record no. 2020/336 JR).
- The concept of vacant can only be applied if there are no buildings on the lands. The fact that the buildings on the lands are not presently used does not equate to

them being idle. There is an existing established and authorised use on the lands that can be activated at any time without planning permission being required.

- It is not clear whether an inspection of the lands was conducted as part of the evaluation.

Other

- The Local Authority gave no consideration to a previous submission dated 1st June 2023 which was incorporated into and restated the appellant's submission in respect of the RZLT map published on 1st February 2024.
- It appears the Local Authority had regard to its previous decision in 2023 and the Board's determination in 2023. Both the Local Authority's previous decision and the Board's decision were wrong and unlawful and regard should not have been had to them. This taints the decision of the Local Authority and renders its determination ultra vires.

The appeal includes the following attachments:

- Submission made to the Local Authority
- Submission by on behalf of appellant to the Local Authority dated June 2023 in connection with Supplementary Draft RZLT map
- Geo-Environmental Report dated August 2017 and associated attachments dated

7.0 Assessment

- 7.1 The grounds of appeal have been fully considered. Under section 653J of the Taxes Consolidation Act 1997 as amended, the Board's role in the current appeal is to review the determination of the local authority under section 653E which is based on the application of the relevant criteria set out in section 653B of the Act for inclusion on the RZLT map. This position is consistent with the Residential Zoned Land Tax-Guidelines for Planning Authorities June 2022 which clearly sets out in section 3.3.2 that:

“in considering appeals, An Bord Pleanála is restricted to considering the grounds of appeal, the determination of the local authority on the submission made during public display period, and any additional information on the servicing or use of the land which the Board may seek from the landowner, Local Authority or stakeholders identified in article 28 of the 2001 regulations. In assessing any appeal, the Board is restricted to considering whether the lands meet the qualifying criteria set out in section 653B only.”

- 7.2 Section 653B of the Taxes Consolidation Act, as amended, sets out the criteria for inclusion in the map, and states that the first consideration for inclusion in the map is land which in subsection (a) 'is included in a development plan' or 'local area plan' zoned solely or primarily for residential use, or for a mixture of uses including residential. The subject lands are zoned 'Zone Z5 – 'City Centre' in the Dublin City Development Plan 2022-2028 and residential use is permissible in this zoning objective and the subject lands are therefore within scope of section 653B(a).
- 7.3 Section 653B(c)(ii) provides for exclusion of lands zoned for a mixture of uses including residential use from the RZLT map unless it is reasonable to consider that the land is vacant or idle. Page 12 of the RZLT Guidelines set out that 'vacant or idle land' means land which, having regard only to development (within the meaning of the Act of 2000), is not required for, or integral to, the operation of a trade or profession being carried out on, or adjacent to, the land.

Section 3.1.2 of the RZLT Guidelines relates to exclusions of particular lands from the map. In terms of determining whether lands are vacant or idle the Guidelines state the following:

Setting out the text in the legislation ‘vacant or idle land’ means land which, having regard only to development (within the meaning of the Act of 2000) which is not unauthorised development (within the meaning of the Act of 2000), is not required for, or integral to, the operation of a trade or profession being carried out on, or adjacent to, the land; the first step is to determine if the development on the land is required for or integral to a trade or profession being carried out on the land or adjacent to the land. The second step is to determine if the development is unauthorised.

If the development on the land complies with the first step and is not unauthorised, then it is not in scope and should not be included within the maps. Conversely, if development on the land complies with the first step but is unauthorised development, then it is in scope and should be included on the maps. Section 2 of the Planning and Development Act 2000 regarding ‘unauthorised development’ must clearly inform assessment in this regard. Aside from uses commenced before 1 October 1964, or exempted development (within the meaning of section 4 of the Act of 2000) the development of the land must be authorised.

In relation to Parcel ID DCC000064189, the appellant states that there is an existing and established authorised use on the lands that can be activated at any time without the requirement of planning permission. It is clear, however, that the lands and the buildings thereon are not in use and have not been used for a number of years. As such, the lands accord with the definition of ‘vacant or idle land’ as set out in the legislation, in that the lands are not required for, or integral to, the operation of a trade or profession being carried out on, or adjacent to, the land. The lands, therefore, do not benefit from the exclusion as set out in section 653B (c)(ii) of the Taxes Consolidation Act 1997, as amended.

- 7.4 The grounds of appeal raise several matters which are beyond the scope of this Residential Zoned Land Tax appeal process. These matters include, inter alia, purported shortcomings with the notification of the decision, the procedures and / or the assessment processes and decisions of the Local Authority, and references made to judicial review proceedings. While noting that the appellant is dissatisfied with the processes used to assess the lands for RZLT and associated purported shortcomings, such matters are not for consideration by the Board in this appeal, as it is restricted to considering whether the lands meet the qualifying criteria set

out in section 653B only, as referenced in section 7.1 above. In this regard, it is noted that the grounds of appeal consider, inter alia, that residential development cannot be accommodated easily or appropriately within city centre activities, that the subject lands should not be used for residential purposes, which, it is considered, would displace commercial uses on the lands and would constitute a material contravention of the Development Plan. These matters and other similar issues raised in the RZLT appeal relate to the redevelopment of the lands and associated possible planning issues which may arise, and they are akin to grounds of objection one might lodge in respect of a planning application or a planning appeal, and would likely be considered and addressed in the Development Management process. However, these matters are not for the consideration of the board as part of this RZLT appeal process, as they are outside the parameters of section 653B of the Taxes Consolidation Act 1997, as amended.

- 7.5 The lands are located within Dublin city and in my view, it is reasonable to consider that they meet criteria 653B(b), on the basis that the lands have access to or can be connected to public infrastructure and facilities, including roads and footpaths, public lighting, foul sewer drainage, surface water drainage and water supply necessary for dwellings to be developed and with sufficient service capacity for such development. No capacity reasons have been identified that would prevent the development of these lands for residential purposes. Having reviewed Uisce Éireann's Capacity Registers for Dublin city, there is available capacity in terms of wastewater treatment and water supply.

I note the appellant's view that connectivity to public infrastructure may not be appropriate until infrastructural improvement to the Ringsend Wastewater Treatment Plant is complete and that connectivity to public infrastructure in this instance requires an assessment for the purposes of the Habitats Directive. These matters would be considered in the context of a planning application and associated planning assessment relating to the subject lands. For the purposes of this RZLT appeal, in my view, it is reasonable to consider, having regard to section 653B (b) that the lands may, in principle, have access, or be connected, to public infrastructure and facilities.

- 7.6 The grounds of appeal consider that the physical conditions of the land, in terms of contamination and the presence of archaeology, may impact on the provision of

housing on the lands, with reference being made to the RZLT Guidelines in this regard.

Section 653B (c) relates to land where it is reasonable to consider is not affected, by reason of its physical condition, by matters to a sufficient degree, which would preclude the provision of dwellings, including land in need of specific remediation for contamination and land which has significant known archaeological remains.

In terms of contamination on the lands, a Geo-Environmental Report dated August 2017 is provided with the appeal. This report notes the level of contamination on the lands from samples extracted and indicates the need for proper disposal of the excavated material. It does not confirm that significant remediation is required or that the subject lands cannot be developed.

Section 3.1.2 of the RZLT Guidelines provides guidance in terms of exclusions of lands as set out in the legislation, including lands referred to in section 653B (c). Specifically, page 9 of the RZLT Guidelines states:

“Lands which are unable to be developed due to the need for significant remediation are to be excluded from the scope of the measure.....Where lands are not identified as an EPA Licensed Site, any submission to the local authority requesting exclusion from the draft or supplemental map on this basis should submit verifiable evidence in the form of a preliminary site assessment report setting out the level of contamination on the lands, sufficient to enable the local authority to assess whether the land in question should benefit from this exclusion (See section 653B(c) of the legislation).”

I note that the subject lands are not identified as an EPA Licensed Site. The Local Authority's Waste Enforcement Section has reported it is unaware of any issues which would preclude development on the lands. Having regard to the foregoing, I do not consider that the appeal submission provides sufficient evidence that the lands are contaminated in such a significant way which would preclude residential development. Lands containing contaminated soil have been developed in the past and the issue of contamination is generally dealt with as part of the development works. As such, I consider that the exemption relating to contaminated lands under section 653B (c) does not apply to the subject lands.

I note the appellant's contention that the extent of contamination is a planning consideration / judgement to be considered in the light of both the Environmental Impact Assessment Directive and the Habitats Directive. I consider this can be addressed in the context of a future planning application in relation to these lands. This RZLT appeal process relates to the determination of the Local Authority as to whether the lands are retained on the RZLT map with reference confined to the specific criteria of 653B only. No physical development is proposed under this process and therefore preparation of an AA screening report or an EIA screening report is not warranted at this juncture.

- 7.7 In terms of the presence of archaeology on the lands, they are located within a Recorded Monument DU018-020 (Historic City), listed on the Record of Monuments and Places (RMP) and are within the Zone of Archaeological Interest in the Dublin City Development Plan 2022-2028. The alignment of the rear wall of the lands is along Lamb Alley which follows the line of the medieval city walls, a National Monument.

I note the input of the City Archaeologist as set out in the Local Authority's report. This advises that the fact the site is within an RMP and on the expected circuit of the town defences, a National Monument, does not '(a) preclude it from appropriate use and / or restoration and re-use in accordance with the provisions of the Dublin City Development Plan 2022-2028, nor (b) preclude the premises from adaptation / material change of use for appropriate uses (permissible and open for consideration uses) under the DCDP 2022-8.'

Given the city centre location of the lands, it is to be expected that archaeological artefacts or remains may be encountered during the development process. Such matters would normally be addressed as part of the Development Management process. As the appeal lands previously had the benefit of a planning permission for the redevelopment of these lands, it is reasonable to consider that the lands are not affected by the presence of known archaeological or historic remains to a sufficient extent which would preclude the provision of dwellings, and as such, in my opinion, the exemption under section 653B (c) does not apply to the subject lands.

- 7.8 The appellant notes that the lands are subject to statutory designations that may exclude development, namely protected structures and current High Court proceedings. In this regard, section 653B(c)(iii)(iv) is relevant and provides an exemption from inclusion in the RZLT map, in the event that a statutory designation may preclude development.

On-going legal proceedings do not constitute a statutory designation. I note that there are no Protected Structures on the lands however, as referred to under section 7.6 above, the lands are located within a Recorded Monument DU018-020 (Historic City), listed on the Record of Monuments and Places (RMP) and the alignment of the rear wall of the lands is along Lamb Alley which follows the line of the medieval city walls, a National Monument. This matter is assessed above in section 7.6 and I concur with the City Archaeologist's opinion that the fact the site is within an RMP and on the expected circuit of the town defences, a National Monument, does not preclude it from appropriate use or restoration and re-use, nor preclude the premises from adaptation / material change of use for appropriate uses. As such, I conclude that the subject lands do not avail of the exemption as set out under 653B(c)(iii)(iv) of the Taxes Consolidation Act 1997, as amended.

8.0 Recommendation

- 8.1. I consider that the lands identified as Parcel ID DCC000064189 meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended. There are no matters arising that warrant exclusion of the subject lands from the final map and, therefore, I recommend that the Local Authority determination be confirmed and the lands retained on the map.

9.0 Reasons and Considerations

In the assessment of this appeal, regard was had to the content of the Residential Zoned Land Tax – Guidelines for Planning Authorities (June 2022) which are considered to be a helpful complement to understanding the spirit and intent of the primary legislation. However, the recommendation is made within the clear parameters of the applicable legislation.

The lands identified as Parcel ID DCC000064189 on the RZLT Final Map zoned 'City Centre' are considered to be within scope of Section 653B(a). It is reasonable to

consider that the lands, located within Dublin city centre have access to public infrastructure and facilities necessary for dwellings to be developed in accordance with section 653B(b), 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 Z5 'City Centre' mixed-use zoning objective that applies to these lands. It has not been demonstrated that the level of contamination of the lands is to such an extent that would preclude residential development on the lands, and as such, the exemption in this regard under section 653B (c) does not apply to the lands. It is reasonable to consider that the lands are not affected by the presence of known archaeological or historic remains to a sufficient extent which would preclude the provision of dwellings, and therefore, the exemption in this regard under section 653B (c) does not apply to the subject lands. The lands are considered to be vacant or idle within the meaning of section 653B(c)(ii). The lands do not avail of the exemption as set out under 653B(c)(iii)(iv) relating to statutory designations. Matters relating to, inter alia, purported shortcomings in Local Authority procedures and processes, judicial review proceedings, redevelopment of the lands and potential planning-related impacts arising are not matters for consideration in this appeal, as they are outside the parameters of section 653B of the Taxes Consolidation Act 1997, as amended.

10.0 Recommended Draft Board Order

Taxes Consolidation Act 1997 as amended

Planning Authority: Dublin City Council

Local Authority Reference Number: RZLT-000216

Appeal by Redcaps Development Limited in accordance with section 653J of the Taxes Consolidation Act 1997 as amended, against the inclusion of the land on the Residential Zoned Land Tax Map by Dublin City Council on the 21st day of June 2024 in respect of the site described below.

Lands at: 40-48, Back Lane, Dublin

Decision

The Board in accordance with section 653J of the Taxes Consolidation Act 1997 as amended, and based on the reasons and considerations set out below, hereby decided to:

The Board confirm the determination of the local authority and direct the local authority to retain the lands identified as Parcel ID DCC000064189 on the final map.

Reasons and Considerations

In the assessment of this appeal, regard was had to the content of the Residential Zoned Land Tax – Guidelines for Planning Authorities (June 2022) which are considered to be a helpful complement to understanding the spirit and intent of the primary legislation. However, the recommendation is made within the clear parameters of the applicable legislation.

The lands identified as Parcel ID DCC000064189 on the RZLT Final Map zoned 'City Centre' are considered to be within scope of Section 653B(a). It is reasonable to consider that the lands, located within Dublin city centre have access to public infrastructure and facilities necessary for dwellings to be developed in accordance with section 653B(b), 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 Z5 'City Centre' mixed-use zoning objective that applies to these lands. It has not been demonstrated that the level of contamination of the lands is to such an extent that would preclude residential development on the lands, and as such, the exemption in this regard under section 653B (c) does not apply to the lands. It is reasonable to consider that the lands are not affected by the presence of known archaeological or historic remains to a sufficient extent which would preclude the provision of dwellings, and therefore, the exemption in this regard under section 653B (c) does not apply to the subject lands. The lands are considered to be vacant or idle within the meaning of section 653B(c)(ii). The lands do not avail of the exemption as set out under 653B(c)(iii)(iv) relating to statutory designations. Matters relating to, inter alia, purported shortcomings in Local Authority procedures and processes, judicial review proceedings, redevelopment of the lands and potential planning-related impacts arising are not matters for consideration in this appeal, as they are outside the

parameters of section 653B of the Taxes Consolidation Act 1997, as amended.

I confirm that the report represents my professional planning assessment, judgment and opinion on the matter assigned to me and that no person has influenced or tried to influence, directly or indirectly, the exercise of my professional judgment in an improper or inappropriate way.

John Duffy
Planning Inspector

8th October 2024