



An
Coimisiún
Pleanála

Inspector's Report

ACP-323222-25

Development

Inclusion of the land on the residential zoned land tax final map on lands at Holybanks, Swords, County Dublin.

Location

Holybanks, Swords, County Dublin.

Planning Authority

Fingal County Council

Local Authority Reg. Ref.

FIN-C790-RZD26-11

Appellant

Cairn Homes Properties Limited

Inspector

Frank O'Donnell

1.0 Site Location and Description

- 1.1. The lands identified as FIN-C790-RZD26-11 (Land Parcel ID number FL0000002188) is located at Holybanks to the east of Jugback Lane/ Jugback Terrace and on the north side of Glen Ellan Road, c. 1.39 km to the north of the centre of Swords. The site comprises agricultural fields. There is extensive established residential development located to the immediate west and south. A low/ medium voltage overhead powerline traverses the site from north to south. The subject land parcel has a stated area of 9.69 hectares.
- 1.2. The subject Land Parcel, together with the adjacent lands to the immediate east, is indicated on the lands use zoning map to form part of an Operational Masterplan (Estuary West (MP 8.A)).
- 1.3. As per the Land Use Zoning Map a proposed New School Site is shown within the subject Land Parcel (FL0000002188).
- 1.4. There is a Recorded Monument (DU011-080-----: Ring-ditch : Holybanks) located in the centre of the northern portion of the subject Land Parcel (FL0000002188).

2.0 Zoning and Other Provisions

- 2.1. The site which is the subject of this Appeal is zoned 'Objective MRE (Metro and Rail Economic Corridor)' in the Fingal Development Plan, 2023 to 2029. The Zoning Objective is to *'Facilitate opportunities for high density mixed use employment and commercial development and support the provision of an appropriate quantum of residential development within the Metro and Rail Economic Corridor.'*
- 2.2. The Objective MRE (Metro and Rail Economic Corridor) Zoning Objective Vision is:
 - *Provide for an area of compact, high intensity/density, employment generating activity with associated commercial and residential development which focuses on the MetroLink, or rail or light rail stations within settings of exemplary urban design, public realm streets and places, which are permeable, secure and within a high-quality green landscape. Landmark buildings will provide strong quality architectural features, which respect and enhance the character of the area into which they sit. The designated areas will form sustainable districts which possess a high degree of connectivity and*

accessibility and will be developed in a phased manner subject to the necessary provision of social and physical infrastructure.

- 2.3. The Objective MRE (Metro and Rail Economic Corridor) zoning of the lands allows for a variety of uses including Residential Use.
- 2.4. Fingal Development Plan, 2023 to 2029 comprises a main Written Statement, a total of 12 no. Appendices, accompanying Reports, Supplementary Information and Maps and Sheets.
- 2.5. Chapter 2 of the Written Statement relates to Planning for Growth, Core Strategy, Settlement Strategy. Section 2.4.2 relates to Masterplans where, as per Table 2.17: Operational Masterplans, Swords Masterplans, June 2019 includes Estuary West (MP 8.A) which relates to the subject RZLT Land Parcel (FL0000002188) and the adjacent lands to the immediate east.
- 2.6. Swords is identified as a Key Town in the Metropolitan Area where, as per Table 2.14 (Core Strategy - 2023 to 2029 Fingal Development Plan), there is a projected housing demand for 3,285 units and a total of 122 hectares of available zoned residential land which would provide an estimated potential yield of 6,110 units. As per Table 2.20 (Fingal Settlement Hierarchy) Key Towns are described as '*Large economically active service and/or county towns that provide employment for their surrounding areas and with high-quality transport links and the capacity to act as growth drivers to complement the Regional Growth Centres.*'

The following Policies relate to the Key Town of Swords:

- **Policy CSP26 – Consolidation and Growth of Swords:** *Promote and facilitate the long-term consolidation and growth of Swords as a Key Town including the provision of key enabling public transport infrastructure, including MetroLink and BusConnects, in accordance with the relevant provisions of the NPF, RSES and the MASP.*
- **Policy CSP28 – Swords as an Economic Driver:** *Promote Swords as an economic driver and provide for strategic employment locations to improve its economic base and increase the ratio of jobs to workers.*

- **Policy CSP29 – Promote and Facilitate MetroLink:** *Promote and facilitate the development of MetroLink, connecting Swords to the Airport and on to the City Centre.*
- **Policy CSP30 – Swords as a Vibrant Key Town:** *Support the continued development of Swords as a vibrant Key Town with a thriving economy; an integrated public transport network; an attractive and highly accessible built environment with the highest standards of housing, employment, services, recreational amenities and community facilities.*

The following Objectives relate to the Key Town of Swords:

- **Objective CSO44 – LAPs, Masterplans and Framework Plan for Swords:**

As set out in Tables 2.15, 2.16, 2.17, 2.18 and 2.19

- *Implement existing Local Area Plans and Masterplans within Swords.*
- *Prepare and implement Local Area Plans for identified areas.*
- *Prepare and implement Masterplans for identified areas.*
- *Prepare and implement Frameworks for identified areas within Swords.*

2.7. Chapter 9 of the Plan relates to Green Infrastructure and Natural Heritage.

2.8. Chapter 10 of the Plan relates to Heritage, Culture and Arts.

2.9. Chapter 13 of the Plan relates to Land Use Zoning.

2.10. Chapter 14 of the Plan relates to Development Management Standards.

2.11. **Swords Masterplan Part C: Estuary West**

2.11.1. The subject Land Parcel occurs within Swords Masterplans Part C: Estuary West published in May 2019. Under said Masterplan, it is proposed that the site will accommodate residential development, a school site, local shops and recreational areas.

2.11.2. As per Figure 9.1 of 'Phasing' of the Masterplan, the subject Land Parcel contained Phase 1A, Phase 1B, Phase 2 and Phase 3 development. Phase 1 development provides for pre-metrolink.

3.0 Planning History

3.1. On the subject Appeal Site:

- **ABP-304421-19: Strategic Housing Development (SHD):** Permission for 624 no. residential units and associated site works. **Status: Requires Further Consideration.**
- **ABP-316471-23 (Local Authority Ref. No. RZLT034/22): RZLT Appeal.** The Board decided to confirm the determination of the Local Authority that the lands are in scope of Section 653B of the Taxes and Consolidation Act, 1997, as amended. A decision was issued on 08th August 2023.
- **ABP-313337-22 (Local Authority Ref. No. SHD/008/19): Strategic Housing Development (SHD).** 7 year permission for the construction of 621 no. residential units (118 no. houses, 503 no. apartments), creche and associated site works. Application was WITHDRAWN by the Applicant on 30th September 2024.
- **ABP-320450-24 (Local Authority Ref. no. FIN-C657-RZLT24-13): RZLT Appeal.** The Board decided to confirm the determination of the Local Authority that the lands are in scope of Section 653B of the Taxes and Consolidation Act, 1997, as amended. A decision was issued on 08th August 2023.
- **ACP-323029-25 (Local Authority Ref. no. LRD0018/S3E): Large Residential Development (LRD).** 7 year permission for 640 dwellings and associated site works. An EIAR and NIS were submitted to the Planning Authority at application stage. The Local Authority issued a Notification of Decision to GRANT permission on 16th June 2025. **Appeal Withdrawn on 29th September 2025.**

4.0 Submission to the Local Authority

The Appellant made a submission to the Local Authority seeking to have their land removed from the final map on the basis that:

1. A decision is due in October 2025 in relation to a significant residential development (Large Residential Development (LRD)) planning application on the subject land. A Judicial Review could potentially occur, should permission be Granted and this could up to 18 months. Having regard to the foregoing, the lands are considered 'vacant or idle' pending planning permission being secured. Until a Final Grant of permission is obtained, which is free of Legal Challenge, the lands should be excluded from the RZLT Map.
2. Significant upgrades and public road improvements will be required to the public road including road and junction improvement works to the junction of the Glen Ellan Road/ Balheary road and the R132 (Dublin Road) and the R125 Seatown West Roundabout. In addition, widening and upgrade works will be necessitated to pedestrian/ cycle facilities and the partial signalisation of the junction at the intersection of the R132/R125. This will result in additional costs to the Appellant which should be factored into the RZLT Mapping considerations.

The Appellant submits that until such time as a grant of permission is obtained and the full costs of the aforementioned road improvement works are established, the lands should not be included within the RZLT mapping.

3. The Appellant refers to an Archaeological Impact Assessment associated with the current SHD application which concludes that isolated Archaeological remains may yet exist beneath the current ground levels. The Appellant submits that ground works associated with the proposed residential development may present a direct impact on existing Archaeological remains which are currently unknown. The Appellant also submits that further mitigation may be required where archaeological deposits are encountered during the monitoring of topsoil removal. The Appellant submits that until such time as a final grant of planning permission is obtained and the conclusions of further archaeological excavations are established, the site should not be included on the RZLT Map.

5.0 Determination by the Local Authority

The Local Authority determined to include the site on the final RZLT map on the basis that the site in question fulfils the qualifying criteria set out in Part 22A of the Taxes and Consolidation Act, 1997 as introduced by the Finance Act 2021 (as amended) and the Section 28 Ministerial guidelines 'Residential Zoned Land Tax – Guidelines for Planning Authorities' June 2022, for inclusion on the RZLT Maps.

The reasons set out by the Local Authority are as follows:

- 1) The land in question is included in a development plan or local area plan and is zoned for residential development or zoned for a mixture of uses, that includes residential development.
- 2) The lands are serviced, or it is reasonable to consider may have access to services. Serviced means having access to the necessary public infrastructure and facilities including road and footpath access, public lighting, foul sewer drainage, surface water drainage and water supply necessary for dwellings to be developed and for which there is service capacity available sufficient to enable housing to be developed.
- 3) The land is not affected in terms of its physical condition, by matters to a sufficient extent to preclude the provision of dwellings, including contamination or the presence of archaeological or historic remains.
- 4) The existing non-residential use of the lands that are the subject of the submission are not considered to benefit from the exclusions set out in the Finance Act at Section 653B.

6.0 The Appeal

6.1. Grounds of Appeal

- Reason no. 1
 - A decision is due in November 2025 in relation to a significant residential development (Large Residential Development (LRD)) planning application on the subject land. Condition 5b of the Local Authority decision effectively sterilizes 50% of the development indefinitely pending completion and operation of the Metrolink. A Judicial Review could potentially occur, should permission be Granted and this could up to 18 months. Having regard to the foregoing, the lands are considered 'vacant or idle' pending planning permission being secured. Until a Final Grant of permission is obtained, which is free of Legal Challenge, the lands should be excluded from the RZLT Map.
- Reason no. 2
 - Significant upgrades and public road improvements will be required to the public road including road and junction improvement works to the junction of the Glen Ellan Road/ Balheary road and the R132 (Dublin Road) and the R125 Seatown West Roundabout. In addition, widening and upgrade works will be necessitated to pedestrian/ cycle facilities and the partial signalisation of the junction at the intersection of the R132/R125. This will result in additional costs to the Appellant which should be factored into the RZLT Mapping considerations.
 - The Appellant submits that until such time as a grant of permission is obtained and the full costs of the aforementioned road improvement works are established, the lands should not be included within the RZLT mapping.

- Reason no. 3
 - The Appellant refers to an Archaeological Impact Assessment prepared for planning which suggests that isolated Archaeological remains may yet exist beneath the current ground levels. The Appellant submits that ground works associated with the proposed residential development may present a direct impact on existing Archaeological remains which are currently unknown. The Appellant also submits that further mitigation may be required where archaeological deposits are encountered during the monitoring of topsoil removal. The Appellant submits that until such time as a final grant of planning permission is obtained and the conclusions of further archaeological excavations are established, the site should not be included on the RZLT Map.
- Appellants Conclusion
 - The Appellant requests the Commission to remove the lands from the final RZLT Map for 2026.

6.2. Response of Local Authority

- 6.2.1. A Response dated 19th August 2025 was received from the Local Authority. The Local Authority state the appeal submission has been considered and that, with regard to the day to day agricultural uses, they are not excluded from the Residential Zoned Land Tax (RZLT) as per the relevant Finance Act. The Local Authority state the appeal submission has been examined, including the planning history of the lands, that they have no further comment to make and that the Commission is requested to uphold the determination of the Local Authority.

6.3. Prescribed Bodies

- 6.3.1. The subject Appeal was referred by An Coimisiún Pleanála to Uisce Éireann for comment however no response was received at the time of writing this report.
- 6.3.2. The Appeal was also referred by An Coimisiún Pleanála to Transport Infrastructure Ireland (TII). A response was received from TII who state there are no specific

comments to provide with regard to the National Road Network or operational Luas lines and further advise that queries in relation to the proposed Metrolink, future Luas lines, us Services and Bus Connects are a matter for the National Transport Authority (NTA). The Response letter from Transport Infrastructure Ireland is dated 21st August 2025.

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 Commission'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. The legislation clearly sets out that land in scope will be zoned for residential development or a mixture of uses including residential; be serviced or have access to servicing by water, wastewater, road, footpath and public lighting; and not be affected by contamination or significant archaeological remains which would preclude development taking place.
- 7.3. The subject lands are zoned 'Objective ME (Metro Economic Corridor)' in the current Fingal Development Plan, 2023 to 2029. The Objective ME zoning of the lands allows for a mixture of uses including residential development. In addition, the subject lands form part of the operational Swords Masterplan Part C: Estuary West published May 2019 where the subject Land Parcel is shown, as per Figure 9.1:

Phasing is shown to accommodate residential development, a school site, local shops and recreational areas.

- 7.4. The definition of vacant or idle is provided in Section 653A of the Taxes Consolidation Act 1997, as amended. Under this definition, vacant or idle land comprises development that is not unauthorised development and is not required for or integral to the operation of a trade or profession being carried out adjacent to the land. With reference to this definition, I note that the subject site is under grass and has no association with the commercial unit to the east. Lands the subject of an ongoing planning application are not included in the definition of vacant or idle, therefore, the lands do not meet the criteria for exclusion under Section 653B(ii).
- 7.5. The lands are located to the immediate north of an existing local distributor road (Glen Ellen Road) and the western site boundary is defined by existing local roads (Jugback Terrace and Applewood). The Appellant refers to significant road upgrade works which will result in significant additional development costs and that submits that this should be factored into the RZLT Mapping considerations. I consider the lands have reasonable access to road infrastructure with considerable road frontage along the Glen Ellen Road, which has footpaths and public lighting and links into the existing road network in the wider area. Financial considerations do not form part of the criteria for inclusion in the RZLT Map as set out in Section 653B b) and are therefore not considered further as part of this assessment. As there is no identified impediment to future access, it is reasonable, in my opinion, to assume that the site can be assessed from the public road.
- 7.6. In relation to wastewater and water connections, the Local Authority set out within the RZLT assessment that the subject lands are serviced or serviceable with connections to the wastewater and watermains networks. The subject RZLT appeal was referred to Uisce Éireann for comment however no response was received at the time of writing this report. There is no evidence on the subject RZLT file to suggest there are any wastewater capacity issues in the local wastewater treatment plant. Therefore, having regard to Section 653B b) it is, in my view, reasonable to consider the site may have access, or be connected to public infrastructure and facilities, including foul sewer drainage, surface water drainage and water supply, necessary for dwellings to be developed and with sufficient service capacity available for such development.

- 7.7. There is a recorded monument on the subject Land Parcel. The Appellant states that there is potential for archaeological material at the site and that this should exclude the site from inclusion on the RZLT map. I note, as per Chapter 8 'Archaeological, Architectural and Cultural Heritage' of the Environmental Assessment Report submitted to the Board under Ref. no. ABP-313337-22 indicates that archaeological materials at the site would be preserved in-record rather than in-situ. It is further stated in this report that no residual impacts on archaeology will occur as a result of the development proposed. Therefore, as per Section 653 c) it is reasonable to consider the site is not affected, in terms of its 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.
- 7.8. Therefore, it is reasonable to consider the lands is not affected, in terms of its physical condition, by matters to a sufficient extent to preclude the provision of dwellings.
- 7.9. I note the Appellants first Grounds of Appeal point (reason no. 1). The Commission will note that the sole (First Party) Appeal relating to a Large Residential Development (LRD) Application, Case Ref. No. ACP-323029-25 (Local Authority Ref. no. LRD0018/S3E) on the subject appeal site, for 640 no. dwellings, was withdrawn on 24th September 2025. This subject RZLT Appeal Report is written within the Judicial Review period for ACP-323029-25. It should be noted that a decision pending on a planning application is not set out in the criteria for exclusion under Section 653B.

8.0 Recommendation

- 8.1. In the assessment of this appeal, regard was had to the content of the Residential Zoned Land Tax- Guidelines for Planning Authority 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.
- 8.2. Having regard to the foregoing, I consider that the lands identified as FIN-C790-RZD26-11 (Land Parcel ID number FL0000002188) meet the qualifying criteria set

out in Section 653B of the Taxes Consolidation Act 1997, as amended. The grounds of appeal have not raised other matters under Section 653B of the Taxes Consolidation Act, 1997, as amended and there are no other matters arising that would warrant exclusion of the subject lands from the final map.

- 8.3. I recommend that the Commission confirm the determination of the Local Authority and direct the Local Authority to include the site on the map.

9.0 Reasons and Considerations

- 9.1. 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 legislation.
- 9.2. The lands identified as FIN-C790-RZD26-11 (Parcel ID no. FL0000002188), located on Objective ME (Metro and Rail Economic Corridor) zoned lands identified within the current Fingal County Development Plan 2022 to 2028, are considered in scope of Section 653B of the Taxes Consolidation Act 1997, as amended. The subject lands are located within an established urban area with services available, 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 ME zoning objective that applies to these lands.

10.0 Recommended Draft Commission Order

Taxes Consolidation Act 1997, as amended.

Local Authority: Fingal County Council

Local Authority Reference Number: FIN-C790-RZD26-11.

Appeal: Cairn Homes in accordance with Section 653J of the Taxes Consolidation Act 1997 as amended, against the inclusion of the land on the final Residential Zoned Land Tax Map by Fingal County Council on the 25th day of June 2025 in respect of the site described below.

Lands at: Holybanks, Sword, Co 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 decided to:

- The Commission confirms the determination of the Local Authority and direct the Local Authority to retain the lands identified as Parcel ID number FL0000002188 and Local Authority reference number FIN-C790-RZD26-11 on the RZLT 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 legislation.

The lands identified as FIN-C790-RZD26-11 (Parcel ID no. FL0000002188), located on Objective ME (Metro and Rail Economic Corridor) zoned lands identified within the current Fingal County Development Plan 2022 to 2028, are considered in scope of Section 653B of the Taxes Consolidation Act 1997, as amended. The subject lands are located within an established urban area with services available, 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 ME zoning objective that applies to these lands.

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

Frank O'Donnell
Planning Inspector

16th October 2025