



An  
Coimisiún  
Pleanála

## **Inspector's Report ACP-323341-25.**

---

<b>Type of Appeal</b>	Appeal under section 653J (1) of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the Residential Zoned Land Tax
<b>Location</b>	Bunratty, Co. Clare
<b>Local Authority</b>	Clare County Council.
<b>Local Authority Reg. Ref.</b>	25SD1/011
<b>Appellant</b>	Cooper Developments Ltd.
<b>Inspector</b>	Fergal Ó Bric

## 1.0 **Site Description**

The appeal lands identified as 25SD1/011 and Parcel ID numbers CELA0002222 and CELA0002223. The lands comprise a stated area of c. 3.8 hectares of land within the designated settlement boundary of Bunratty, Co. Clare, which is located immediately north of the N18, national secondary route.

## 2.0 **Zoning**

- 2.1. The lands are zoned M1-mixed use in the Bunratty Settlement Map included in Volume 3b Shannon Municipal District of the Clare County Development Plan 2023-2029.
- 2.2. The lands are also identified as an 'opportunity site' within the Development Plan.

## 3.0 **Planning History**

### 3.1. On Site

P. A. Reg. Ref. 24/60618: In September 2025 the Planning Authority (Clare County Council) granted planning permission for the development of 67 residential units, a convenience retail store and six retail/office units to accommodate class 1 and 2 uses, a bat house and all ancillary site development works. The appellants state that no works have commenced on site to date.

## 4.0 **Submission to the Local Authority**

The appellants raised the following issues:

- There is a live planning application on the subject lands for a mixed-use development comprising commercial and residential development and this portion of the lands should be deferred from inclusion within the RZLT map as per Section 653i (4) of the Taxes Consolidation Act 1997, as amended.
- Part of the subject lands contains archaeological remains in the form of a gun battery house and the 16/17<sup>th</sup> century house and these areas should be removed from inclusion within the RZLT map as per Section 653B (c) of the Taxes Consolidation Act 1997, as amended.

## **5.0 Determination by the Local Authority**

The local authority determined that the site fulfils the qualifying criteria to be included in the Final Map for the Residential Zoned Land Tax for the following reasons:

- 1 The land in question is included in the Clare County Development Plan 2023-2029 and is zoned for residential development or zoned for a mixture of uses, that includes residential development,
- 2 The land is serviced or is reasonable to consider may have access to services. Service 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.

## **6.0 The Appeal**

### **6.1 Grounds of Appeal**

- The appellants have submitted written correspondence from Uisce Eireann (UE), dated May 2025 stating that the nearest public foul sewer is located approximately 80 metres removed from the subject lands. Any network connection would have to be funded by the developer.
- UE also state that 24-hour storage would be required at the local foul pumping station to accommodate the proposed development.
- Given the lack of certainty regarding service capacity, it is not 'reasonable to consider' that the site may have access, or be connected to public infrastructure and facilities, including foul sewerage drainage necessary for

dwellings to be developed and, therefore, the land should be excluded from the final 2026 RZLT map.

- The subject lands do not satisfy the stated criteria for inclusion under Section 653B (b) of the Taxes Consolidation Act, 1997, as amended.

## **7.0 Local Authority submission**

The Local Authority stated that that they did not wish to make any additional comments or observations to those already made in the documentation submitted to the Coimisiún.

## **8.0 Assessment**

The grounds of appeal have been fully considered. Under Section 653J of the Taxes Consolidation Act 1997 (as amended) the role of the Coimisiún in the current appeal is to review the determination of the local authority under section 653E of the Act which is based on the application of the relevant criteria set out in section 653B of the Act for inclusion on the RZLT map. 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 Coimisiún 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 Coimisiún is restricted to considering whether the lands meet the qualifying criteria set out in Section 653B of the Taxes Consolidation Act 1997 (as amended) only”.

Section 653B of the Taxes Consolidation Act 1997 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 (i) solely or primarily for residential use, (ii) or for a mixture of uses including residential. The lands included within the RZLT map by the Planning Authority are zoned medium residential and, therefore, are within scope of Section 653B(a) (i).

The lands are zoned Mixed Use (MU1) in the Bunratty Settlement Statement contained in Volume 3b Shannon Municipal District of the Clare County Development Plan 2023-2029. A residential use is acceptable in principle on mixed use zoned lands as per the zoning matrix included within Section 19.5 of the current CDP. I note that there is an extant planning permission within the subject lands pertaining to a mixed use residential and commercial development, referenced in Section 3.0 of this report above. The Planning Authority determined that the site remain on the RZLT map. I consider that the lands be deemed 'in scope' in accordance with the provisions of Section 653B (a) (ii) of the taxes Consolidation Act 1997, as amended. in that the subject lands are zoned for a mixture of uses, including residential use.

The Planning Authority set out that the site is located within a built-up area with services available and no capacity or other reasons have been identified that would prevent the development of these lands for residential purposes.

The legislation clearly sets out that land in scope will be zoned for residential development or a mixture or 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. Section 4.1.1 of the RZLT Guidelines set out the following: iii) Services to be considered of the guidelines state that *"in assessing whether land or landbanks are able to connect to services, Planning Authorities should take into account the following:- In the first instance, where the infrastructure is located adjoining, intersecting, at a boundary or corner of a landbank, in a nearby public road, or is connected to an existing development*

*adjoining the landbank, the lands should be considered to be ‘connected’ or ‘able to connect’ and therefore are in-scope”.*

Section 4.1.1 ii) Review of land with planning permission of the guidelines states that *where development for housing or housing and a mix of other uses has been permitted on land which falls into the scope of the tax as set out within the legislation, then default presumption should be given to considering all such lands with permissions to be within scope....Significant works by the applicant to undertake the development which are a part of the plans and particulars lodged as a part of the permitted development should be given careful consideration in light of Section 4.1.1.(iii) of these Guidelines.*

Of relevance, I note that the site has been the subject of a grant of planning permission by the Local Authority under *planning reference 24/60618. Permission was granted to Cooper Developments Limited on 25/09/2025* for the construction of sixty-seven residential units, retail/office units, a bat house, and ancillary site development works. I have reviewed the conditions attached to this grant of planning permission and note there is no specific condition relating to wastewater upgrades or constraints that would preclude development coming forward on the site.

I note that the appellants have raised the issue within their appeal submission in relation to the correspondence from Uisce Éireann stating that the foul sewer network is located approximately 80 metres removed from the subject lands and that a wastewater connection is available ‘subject to upgrades’. This is not included as an exception for excluding the lands within Section 653B (iii) of the Taxes Consolidation Act 1997 as amended, and, therefore, I consider that this it is reasonable to consider that the subject land scan be connected to the public water services. I consider that the lands be deemed ‘in scope’ in accordance with the provisions of Section 653B (b) of the taxes Consolidation Act 1997, as amended.

I note from an examination (on the 16<sup>th</sup> day of October 2025) of the Uisce Éireann capacity registers (published in August 2025) [Clare | Water Supply Capacity Register | Uisce Éireann \(formerly Irish Water\)](#) which confirms that the

subject lands are green for both water supply and wastewater treatment, which indicates no capacity issues for either water supply or wastewater. On this basis, it is reasonable to consider that there is some capacity in the wastewater network to cater for development. I consider that the lands be deemed 'in scope' in accordance with the provisions of Section 653B (b) of the taxes Consolidation Act 1997, as amended.

Page 8 of the Residential Zoned Land Tax - Guidelines for Planning Authority, June 2022 (RZLT Guidelines) sets out that a need for network upgrades is not considered to exclude lands, where sufficient treatment capacity is confirmed to exist. Issues relating to distance from the nearest foul water connection point was raised by the appellants and it is contended that there is access to a foul sewer main and public watermain along the local road L3136/Hill Road as confirmed by the Local authority within their written report. I consider that the lands be deemed 'in scope' in accordance with the provisions of Section 653B (b) of the taxes Consolidation Act 1997, as amended.

I also note that the local authority reference that a public footpath and streetlighting along the local road (L3136/Hill Road) located to the west of the subject lands. I consider that the lands be deemed 'in scope' in accordance with the provisions of Section 653B (b) of the taxes Consolidation Act 1997, as amended.

Under Section 653B c) (ii) the question to be considered is it reasonable to consider that the land is vacant or idle. The lands are considered to be vacant and idle, albeit there is an extant planning permission for a mixed use residential and commercial development within the lands. referenced in Section 3.0 of this report above.

Based on the information available, I am satisfied that the lands do not meet the criteria for exclusion as set out within Section 653B of the Taxes Consolidation Act 1997, as amended.

## 9.0 Recommendation

- 9.1 I recommend that the Coimisiún confirm the determination of the local authority and direct the local authority to include the site on the final RZLT map.

## 10.0 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 24SD1/011 (Parcel ID numbers CELA0002222 and CELA0002223) located on mixed use zoned lands which also provides for residential development identified within the current Clare County Development Plan are considered in scope of Section 653B (b) of the Taxes Consolidation Act 1997, as amended. The lands are located on mixed use zoned lands within an established urban area with evidence from Uisce Eireann that services are available, have the benefit of an extant planning permission 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 residential zoning objective that applies to these lands.

## 11.0 Recommended Draft Coimisiún Order

**Taxes Consolidation Act 1997 as amended.**

**Planning Authority:** Clare County Council

**Local Authority Reference Number:** 24SD1/011

**Appeal** Cooper Developments Ltd. 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 Clare County Council on the 30<sup>th</sup> day of June 2025 in respect of the site described below.

**Lands at:** Bunratty, Co. Clare

### **Decision**

The Coimisiún 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 Coimisiún confirms the determination of the local authority and direct the Local Authority to retain the lands identified as Parcel ID numbers CELA0002222 and CELA0002223. under 24SD1/011 should remain 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 applicable legislation.

The lands identified as 24SD1/011 (Parcel ID number CELA0002222 and CELA0002223) located on residentially zoned lands identified within the current Clare County Development Plan 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 evidence from Uisce Eireann that services are available, with the benefit of an extant planning permission 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 residential zoning objective that applies to these lands.

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.

---

Fergal Ó Bric  
Planning Inspectorate

24th day of October 2025