Inspector's Report ACP-323649-25

Question	Whether the installation of an industrial water tank is or is not development or is or is not exempted development.
Location	QK Cold Storage Ltd, Maudlins Industrial Estate, Monread Road, Naas, Co. Kildare W91 HY27

Declaration

Planning Authority	Kildare County Council
Planning Authority Reg. Ref.	ED/1257
Applicant for Declaration	QK Cold Stores Limited
Planning Authority Decision	Is not exempted development

Referral

Referred by	QK Cold Stores Limited
Owner/ Occupier	QK Cold Stores Limited
Observer(s)	None
Date of Site Inspection	2/10/26
Inspector	Ronan Murphy

1.0 Site Location and Description

1.1. The subject site relates to a rectangular parcel of land which has access from an internal road within the Maudlins Industrial Estate in Naas, Co. Kildare.

1.2. The site is a part of a larger landholding within the ownership of the referrer and at present would appear to be a compound for construction activities and includes the existing water tower.

1.3. The site is enclosed by vegetation on the southern, western and northern boundaries. The eastern boundary comprises of fencing.

2.0 The Question

2.1. The applicant has referred the following question to An Coimisiún Pleanála:

- Whether the installation of an additional water tank, a structure of the nature of plant for the purposes of an industrial process, is or is not development and is or is not exempt development.

3.0 Planning Authority Declaration

3.1. Declaration

3.1.1 By order dated 20th August 2025 the Planning Authority declared that the installation of an additional water tank, a structure of the nature of plant for the purposes of an industrial process at QK Cold Storage Limited, Maudlins Industrial Estate, Monread Road, Nass, Co. Kildare is development and is not exempted development.

3.2. Planning Authority Reports

Planning Reports

3.2.1 The recommendation within the report of the Area Planner reflects the declaration issued by the planning authority and can be summarised as follows:

- Given the scale of the water tank (10.2m diameter with a height of 7m) there is no doubt that some level of construction will have to take place to erect same.

- In addition, a 500mm reinforced concrete slab on pile foundations has been indicated on the plans.
- The envisaged falls within the scope of 'development' as set out in the Act.
- The subject site is located on a parcel of land which is entirely enclosed by hedging and is essentially vacant save for a few shipping containers and the subject water tank.
- No industrial process as defined in Article 5(1) of the Planning and Development Regulations 2001 (as amended) is occurring on this parcel of land.
- It is important to note that the parcel of land is located within a different folio (Folio Number KE28346F) than the remainder of the indicated blue line landholding.
- While the referrer asserts an industrial use over the wider landholding the physical and legal separation of the subject parcel of land on which the subject tank is located raises concerns about its planning status.
- There is no current or valid planning permission identified for the parcel of land on which the subject tank is indicated. The fact that the subject parcel of land is located within a different folio and is physically enclosed form the remainder of the blue line landholding implies that any industrial use on the adjacent lands cannot be presumed to extend to this parcel without the benefit of planning permission.
- As a result, any industrial use of the subject parcel of land would constitute an unauthorised use.
- Exemptions under Class 21 applies to development carried out by an industrial undertaker on land occupied and used by such an undertaker. The subject parcel is not currently being used for industrial purposes, and no valid or current planning permission was found therefore the proposal fails to meet the exemption.
- Having regard to Article 9(1)(a)(vii) of the Planning and Development Regulations 2001 (as amended) it is contended that no exemption would be

applicable to the indicated water tank. The construction of the tank would constitute development that is functionally linked to an unauthorised use and as such cannot be considered exempted development.

- The construction of the water tank cannot be construed as an extension or alteration of a structure the use of which is an unauthorised use. Accordingly, the exemptions prescribed under the Planning and Development Regulations 2001 (as amended) are not applicable.
- There are no classes of development specified in Part 1 of Schedule 2 of the Planning and Development Regulations 2001 (as amended) which would permit the installation of a water storage tank without first obtaining the prerequisite planning permission. The indicated development is therefore not exempted development.

3.2.1. Other Technical Reports

3.2.1.1 There are no other technical reports on file.

4.0 Planning History

4.1 There is no planning history which relates to the referral site.

5.0 Policy Context

Development Plan

Naas Local Area Plan 2021-2027

5.1. The referral site is within the H -Industry & Warehousing Zone. In this zoning Industry (Light) and Industry (General) are Permitted in Principle.

5.2. **Natural Heritage Designations**

5.2.1 The subject site is not located within or adjoining any designated site. The nearest European Sites in proximity to the appeal site are as follows:

- Red Bog, Kildare SAC (Site Code: 000397) which is located c. 8.051km to the south-east of the site.

- Moulds Bog SAC (Site Code: 002331) which is located c. 9.8km to the south-west of the site.

5.2.2 The nearest Natural Heritage Areas in close proximity to the appeal site are as follows:

- Grand Canal pNHA (site code: 002104) which is to the west of the referral site.

5.2.3 Please see Section 9 below.

6.0 The Referral

6.1. Referrer's Case

6.1.1 A referral has been received from Declan Brassil and Company on behalf of the landowner. The referral submits the following:

- The purpose of the water tank is to store water required for the operation of the agri-food production facilities in the wider site and for firefighting purposes.
- The installation of a water tank comes within the definition of 'development'
- Much of the assessment by the Planning Authority focuses on allocating specific and individual uses to individual land registry folios. This is not the appropriate approach to establishing the status of that part of the overall lands controlled by the Arrow Group on which the structure is located.
- The relevant 'planning unit' for the assessment of the status of the structure established use of Arrow Group's agri-food production and manufacturing facility being an industrial use at Maudlins Industrial Estate.
- The part of the site on which the structure is situated forms part of this planning unit.
- This area was acquired by the Arrow Group in 1988 and has formed part of the industrial planning unit since that time.
- The activities which are carried out at the Arrow Group's industrial site and the nature and appearance of the structures forming the overall landholding of which the referral site forms part, are consistent with the definition of an 'industrial undertaker'.

- The water storage tank can clearly be considered to be in the nature of plant or machinery for the purposes of Class 21
- Class 21 includes two conditions and limitations in respect of exempt development.
- The water tank is located to the northwest of the site on lands that are screened by existing hedgerow and planting that restrict its visibility from the public realm.
- The nature, form and scale of the water tank is in keeping with the industrial character of the area and the structure is not of a size or scale to be visually obtrusive. In this regard the water tank does not materially alter the appearance of the premises of the undertaking.
- The maximum height of the water tank is 9.54m above adjacent ground level significantly below the limitation referenced in Class 21.
- Accordingly, it is submitted that the water tank comes within the scope of Class 21 and is within the conditions and limitations stated in column 2.
- Article 9 (1) de-exempts development to which Article 6 relates if the carrying out of such development would comprise development in relation to which a planning authority of An Bord Pleanála is the competent authority in relation to appropriate assessment and the development would require an appropriate assessment because it is likely to have a significant effect on the integrity of a European site.
- No appropriate assessment issues arise having regard to the nature and extent of the development and the distance to the nearest European site and it can be concluded that the development would not be likely to have any such effect individually or in combination with other plans or projects on a European site.

6.2. **Planning Authority Response**

6.2.1 A response has been received from the Planning Authority by letter dated 26/9/25. The response can be summarised as follows:

- A declaration (ABP-303810-19) made by the Coimisiún which concerned a Section 5 referral regarding whether an agricultural portal steel shed constructed within the curtilage of a dwelling in Co. Louth constituted exempted development.
- The shed was located within the defined curtilage of a dwelling house granted under Reg. Ref. 15456 sharing access and physical proximity with the residential property.
- In this case the applicant proposed revising the folio boundaries to exclude the shed from the residential property.
- The inspector concluded that 'in the absence of planning permission, neither the artificial separation of the landholding into two folios nor the erection of timber fencing to separate the use altered the planning status of the shed and same was deemed to be a residential shed.
- The relevance of ABP-303810-19 goes beyond curtilage and speaks directly to the issue of underlying land use, and despite the shed was located on land within an authorised residential use.
- Despite the applicants attempt to redefine boundaries and claim agricultural use, the Coimisiún held that the planning status remained residential.
- The key point is that planning status is determined by what is permitted on the land, not by ownership, operational intent, or proposed boundary changes.
- In this instance, the parcel of land the parcel of land where the tank is located is not only physically disconnected from the wider industrial estate, but it also does not benefit from any planning permission for industrial use.
- The applicant cannot simply acquire adjoining land arbitrarily demarcate it on a map and declare it part of an industrial operation without first securing the necessary planning permission. Any development linked to an unauthorised use cannot be considered exempted.

6.3. **Further Responses**

6.3.1 There are no further responses on file.

7.0 **Statutory Provisions**

7.1. **Planning and Development Act, 2000**

7.1.1 **Part 1, Section 2(1)** of the Act states that

"works" includes any act or operation of construction, excavation, demolition, extension, alteration, repair or renewal and, in relation to a protected structure or proposed protected structure, includes any act or operation involving the application or removal of plaster, paint, wallpaper, tiles or other material to or from the surfaces of the interior or exterior of a structure".

'land' includes any structure and any land covered with water (whether inland or coastal)

"structure" means any building, structure, excavation, or other thing constructed or made on, in or under any land, or any part of a structure so defined, and—

(a) where the context so admits, includes the land on, in or under which the structure is situate, and

"substratum of land" means any subsoil or anything beneath the surface of land required—

(a) for the purposes of a tunnel or tunnelling or anything connected therewith, or

(b) for any other purpose connected with a scheme within the meaning of the Roads Act, 1993;

"unauthorised development" means, in relation to land, the carrying out of any unauthorised works (including the construction, erection or making of any unauthorised structure) or the making of any unauthorised use;

"unauthorised use" means, in relation to land, use commenced on or after 1 October 1964, being a use which is a material change in use of any structure or other land and being development other than—

(a) exempted development (within the meaning of section 4 of the Act of 1963 or section 4 of this Act), or

(b) development which is the subject of a permission granted under Part IV of the Act of 1963 or under section 34 of this Act, being a permission which has not been revoked, and which is carried out in compliance with that permission or any condition to which that permission is subject.

7.1.2 **Part 1, Section 3(1)** of the Act states that "in this Act, "development" means, except where the context otherwise requires, the carrying out of any works on, in, over or under land or the making of any material change in the use of any structures or other land".

7.1.3 **Section 4(1)** sets out the various forms and circumstances in which development is exempted development for the purposes of the Act.

7.2. Planning and Development Regulations, 2001

7.2.1 Article 5 (1) states that "industrial building" means a structure (not being a shop, or a structure in or adjacent to and belonging to a quarry or mine) used for the carrying on of any industrial process.

"light industrial building" means an industrial building in which the processes carried on or the plant or machinery installed are such as could be carried on or installed in any residential area without detriment to the amenity of that area by reason of noise, vibration, smell, fumes, smoke, soot, ash, dust or grit;

"industrial process" means any process which is carried on in the course of trade or business, other than agriculture, and which is-

(a) for or incidental to the making of any article or part of an article, or

(b) for or incidental to the altering, repairing, ornamenting, finishing, cleaning, washing, packing, canning, adapting for sale, breaking up or demolition of any article, including the getting, dressing or treatment of minerals,

and for the purposes of this paragraph, "article" includes-

(i) a vehicle, aircraft, ship or vessel, or

(ii) a sound recording, film, broadcast, cable programme, publication and computer program or other original database;

"industrial undertaker" means a person by whom an industrial process is carried on, and "industrial undertaking" shall be construed accordingly.

7.2.2 Article 6 (1) states that "subject to article 9, development of a class specified in column 1 of Part 1 of Schedule 2 shall be exempted development for the purposes of the Act, provided that such development complies with the conditions and limitations specified in column 2 of the said Part 1 opposite the mention of that class in the said column 1.

7.2.3 Article 9(1)(a)(viii) of the Regulations states that development to which article 9 relates shall not be exempted development for the purposes of the Act-

(a) if the carrying out of such development would-

(viii) consist or comprise the extension, alteration, repair or renewal of an unauthorised structure or a structure the use of which is an unauthorised use.

7.2.4 Article 10(1) of the Regulations states that development, which consists of a change of use within one of the classes of use specified in Part 4 of Schedule 2, shall be exempted development for the purposes of the Act, provided that the development, if carried out would not, inter alia,

(a) involve the carrying out of any works other than works which are exempted development,

(b) contravene a condition attached to a permission under the Act,

(c) be inconsistent with any use specified or included in such a permission, or

(d) be a development where the existing use is an unauthorised use, save where such change of use consists of the resumption of a use which is not unauthorised, and which has not been abandoned.

7.2.5 Class 21 of Schedule 2, Part 1 relates to development of industrial purposes:

Class 21	**Conditions and limitations**
(a) Development of the following descriptions, carried out by an industrial undertaker on land occupied and used by such undertaker for the carrying on, and for the purposes of, any industrial process, or on land used as a dock, harbour or quay for the purposes of any industrial undertaking— (i) the provision, rearrangement, replacement or maintenance of private ways or private railways, sidings or conveyors, (ii) the provision, rearrangement, replacement or maintenance of sewers, mains, pipes, cables or other apparatus, (iii) the installation or erection by way of addition or replacement of plant or machinery, or structures of the nature of plant or machinery. (b) Any works for the provision within the curtilage of an industrial building of a hard surface to be used for the purposes of or in connection with the industrial process carried on in the building.	1. Any such development shall not materially alter the external appearance of the premises of the undertaking. 2. The height of any plant or machinery, or any structure in the nature of plant or machinery, shall not exceed 15 metres above ground level or the height of the plant, machinery or structure replaced, whichever is the greater.

7.3. **Other**

7.3.1 None.

8.0 Assessment

8.1. **Preliminary matters**

8.1.1 A determination is sought as to whether the installation of an industrial water tank is or is not development and is or is not exempted development.

8.1.2 It is important to emphasise that the referral is not for the purpose of deciding on the merits of the development at issue but rather is confined to determine if the water tank is exempted by reference to the legislative provisions.

8.1.3 In assessing the merits of this case, I have reviewed all documentation on file and inspected the site.

8.2. **Is or is not development**

8.2.1. The first question which needs to be answered is whether or not the installation of the water tank comprises of development. In the first instance, I note that there is no dispute between the parties as to whether the installation of a water tank comprises development.

8.2.2. The Planning and Development Act 2000 (as amended) defines 'development' as the carrying out of any works on, in over or under land or the making of any material change in use of any structures or other land. The Act goes onto define works as any act or operation of construction, excavation, demolition, extension, alteration repair or renewal.

8.2.3. The water tank has a height of c.7m and a diameter of 10.2m. In addition to this, the water tank is shown to be on a reinforced concrete slab on pile foundation with a height of c. 500m. The tank is constructed of steel tank panels. I refer the Coimisiún to Drawing No. 5082-34-203 'Water Tank General Arrangement' which demonstrates this.

8.2.4 In my opinion the constriction of the water tank, including the reinforced concrete slab on pile foundation does meet the threshold of 'works' as set out in Section 2 of the Planning and Development Act 2000 (as amended) and as such would constitute development.

8.3. Is or is not exempted development

8.3.1. The second question which is required to be answered is whether or not the installation of the water tank, a structure of the nature of plant for the purposes of an industrial process comprises development which is exempted development.

8.3.2. The referrer states that the purpose of the water tank is to store water required for the operation of the agri-food production facilities on the wider site and for firefighting purposes. The water tank is located on land which is owned by the referrer and was acquired by the overall landowners in 1988 and that the tank is located on lands which forms part of the overall planning unit which has been in industrial use since that time.

8.3.3 The Planning Authority state that the planning status is determined by what is permitted on the land, not by ownership, operational intent, or proposed boundary changes. In addition to this, the parcel of land where the tank is located is not only physically disconnected from the wider industrial estate but it also does not benefit from any planning permission for industrial use and that the applicant cannot simply acquire adjoining land arbitrarily demarcate it on a map and declare it part of an industrial operation without first securing the necessary planning permission.

8.3.4 The key considerations in this case relate to the status of the site (i.e. is the site within the overall planning unit associated with the agri-food production undertaken by the referrer) and the planning status of the land and the existing water tower. I will consider both below.

1. Planning unit

8.3.5 I note the case put forward by the referrer that the site on which the water tank is located forms part of the overall landholding of the operator of a large agri-food business within the industrial park and therefore the relevant planning unit for the assessment is the entirety of the lands owned by the business which are identified within the blue line on the Site Location Map.

8.3.6 In this regard, I refer the Coimisiún to Drawing No. 5082-34-200 '*Site Location Map'* submitted with the declaration application to the Planning Authority which shows that the site on which the water tank is located is on lands owned by the referrer.

8.3.7 Notwithstanding this, I note that the site on which the water tank is located is demarcated by its own perimeter boundary and has its own separate access point.

8.3.8 While I note that the lands to the east of the site are within the ownership of the referrer, the lands to the west and south are not within the overall ownership of the referrer.

8.3.9 In my opinion there is a clear physical demarcation between the site on which the water tank is located and other lands within the ownership of the referrer. In my opinion, the site where the tank is located is physically severed from the main parcel of land. In this regard, I noted on site that all of the other buildings with the referrers ownership within the industrial estate do not have a similar level of physical demarcation as the site on which the water tank is located. There is a clear singular 'planning unit' to the other buildings within the referrer's operations within the industrial estate.

8.3.10 Having considered the above, it is my opinion that the site on which the water tank is located constitutes a separate planning unit.

2. Use of the site

8.3.11 Having been on site, I note that the site on which the water tank is located is currently being used for what would appear to be a storage compound for the storage of building materials.

8.3.12 I make the Coimisiún aware that I have undertaken a planning search on the Kildare County Council Website (https://webgeo.kildarecoco.ie/planningenquiry and I note that there have been no planning applications made on the land.

8.3.13 Having considered the foregoing, it is my opinion that there is no industrial use (as defined by Article 5(1) of the Planning and Development Regulations 2001 (as amended) on the land on which the water tank is located and no permission for any such use.

8.3.14 Having considered the foregoing, I now turn my attention to whether or not the water tank would fit within the scope of exempted development.

3. Exemptions

Class 21

8.3.15 Class 21 of the Planning and Development Regulations 2001 (as amended) provides an exemption of certain types of development which are *'carried out by an industrial undertaker on land occupied and used by such undertaker for the carrying on, and for the purposes of, any industrial process'.*

8.3.1.6 Having been on site, I noted that the site would appear to be being used as a construction compound and for the water tank. There is no industrial process being undertaken on this parcel of land. For this reason, I am of the opinion that the water tank would not fit within the scope of Class 21 of the Planning and Development Regulations 2001 (as amended).

8.3.1.7 In addition to this, I note that Class 21 includes two limitations, one of which states that any such development shall not materially alter the external appearance of the premises of the undertaking. I note that the boundary planting which was previously in place along the eastern boundary of the land has been removed and replaced with a fence. As a result of this, the tank is clearly visible in the public realm including from outside of the Maudlins Industrial Estate (the tank is visible from Monread Road). Therefore, the water tank does materially alter the external appearance of the site and as such the water tank does not fit within the scope of Class 21 of the Planning and Development Regulations 2001 (as amended) and the water tower cannot avail of this exemption.

Article 9(1)(a)(vii)

8.3.18 Article 9 of the Planning and Development Regulations 2001 (as amended) sets out restrictions on exemptions. In this regard Article 9(1)(a)(vii) states that development to which article 6 relates shall not be exempted development for the purposes of the Act if the carrying out of such development would (inter alia) consist or comprise the extension, alteration, repair or renewal of an unauthorised structure or a structure the use of which is an unauthorised use.

8.3.19 As previously outlined, no planning permission has been granted for any development on the site and there is currently no industrial use on the site. Therefore, it is my view that the water tower is an unauthorised use and there is no exemption which could apply to the water tower.

9.0 Screening for Appropriate Assessment

9.1 I have considered the proposed development in light of the requirements of S177U of the Planning and Development Act 2000 (as amended).

9.2 The subject site is not located within a designated site, with the nearest site being:

- Red Bog, Kildare SAC (Site Code: 000397) which is located c. 8.051km to the south-east of the site.
- Moulds Bog SAC (Site Code: 002331) which is located c. 9.8km to the south-west of the site.

9.3 Having considered the nature, scale and location of the project, I am satisfied that it can be eliminated from further assessment because it could not have any effect on a European Site. The reason for this conclusion is as follows:

- The lack of connections to any European site.
- Connection to public water, drain and sewer.

9.4 I conclude, on the basis of objective information, that the water tower does not have a likely significant effect on any European Site either alone or in combination with other plans or projects. Likely significant effects are excluded and therefore Appropriate Assessment (under Section 177U of the Planning and Development Act 2000) is not required.

10. Environmental Impact Assessment (EIA) Screening

10.1 The proposed development is not a class for the purposes of EIA as per the classes of development set out in Schedule 5 of the Planning and Development Regulations 2001, as amended (or Part V of the 1994 Roads Regulations). No mandatory requirement for EIA therefore arises and there is also no requirement for a screening determination. Refer to Form 1 in Appendix 1 of report.

11. Recommendation

11.1 Arising from my assessment above I consider that the development works in question constitutes development that is not exempted development having regard to the fact

that the site on which the water tank is located is a separate planning unit to the overall land holding, that there is no permission for any industrial buildings on the land, there is no industrial process being undertaken on the land and the water tank materially alters the external appearance of the land.

11.2 I recommend that the Commission should decide this referral in accordance with the following draft order.

WHEREAS a question has arisen as to whether the installation of an industrial water tank is or is not development or is or is not exempted development

AND WHEREAS QK Cold Storage Limited requested a declaration on this question from Kildare County Council and the Council issued a declaration on the 20th day of August 2025 stating that the matter was development and was not exempted development:

AND WHEREAS QK Cold Storage Limited referred this declaration for review to An Coimisiún Pleanála on the 15th day of September 2025:

AND WHEREAS An Coimisiún Pleanála, in considering this referral, had regard particularly to –

(a) Section 2(1) of the Planning and Development Act, 2000, as amended,

(b) Section 3(1) of the Planning and Development Act, 2000 as amended,

(c) Section 4(1)(a) of the Planning and Development Act, 2000, as amended,

(d) article 6(1) and article 9(1) of the Planning and Development Regulations, 2001, as amended,

(e) Parts 1 and 3 of Schedule 2 to the Planning and Development Regulations, 2001, as amended,

(f) Class 21 of Schedule 2, Part 1 of the Planning and Development Regulations 2001 as amended,

(g) the planning history of the site,

(h) the pattern of development in the area:

AND WHEREAS An Coimisiún Pleanála has concluded that the installation of an industrial water tank is development and is not exempted development

NOW THEREFORE An Coimisiún Pleanála, in exercise of the powers conferred on it by section 5 (3) (a) of the 2000 Act, hereby decides that the industrial water tank is development and is not exempted development.

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 me, directly or indirectly, following my professional assessment and recommendation set out in my report in an improper or inappropriate way.

Ronan Murphy
Planning Inspector

5 October 2026

Form 1 - EIA Pre-Screening

Case Reference	**ACP-323649-25**
Proposed Development Summary	Whether the installation of an industrial water tank is or is not development or is or is not exempted development
Development Address	Maudlins Industrial Estate, Monread Road, Naas, Co.Kildare
	In all cases check box /or leave blank
1. Does the proposed development come within the definition of a 'project' for the purposes of EIA? (For the purposes of the Directive, "Project" means: - The execution of construction works or of other installations or schemes, - Other interventions in the natural surroundings and landscape including those involving the extraction of mineral resources)	☐ Yes, it is a 'Project'. Proceed to Q2. ☒ No, No further action required.
2. Is the proposed development of a CLASS specified in Part 1, Schedule 5 of the Planning and Development Regulations 2001 (as amended)?	
☐ Yes, it is a Class specified in Part 1. **EIA is mandatory. No Screening required. EIAR to be requested. Discuss with ADP.**	
☐ No, it is not a Class specified in Part 1. Proceed to Q3	
3. Is the proposed development of a CLASS specified in Part 2, Schedule 5, Planning and Development Regulations 2001 (as amended) OR a prescribed type of proposed road development under Article 8 of Roads Regulations 1994, AND does it meet/exceed the thresholds?	
☒ No, the development is not of a Class Specified in Part 2, Schedule 5 or a prescribed type of proposed road development under Article 8 of the Roads Regulations, 1994. **No Screening required.**	
☐ Yes, the proposed development is of a Class and meets/exceeds the threshold.	

EIA is Mandatory. No Screening Required	
☐ Yes, the proposed development is of a Class but is sub-threshold. **Preliminary examination required. (Form 2)** **OR** **If Schedule 7A information submitted proceed to Q4. (Form 3 Required)**	

4. Has Schedule 7A information been submitted AND is the development a Class of Development for the purposes of the EIA Directive (as identified in Q3)?	
Yes ☐	
No ☒	**Pre-screening determination conclusion remains as above (Q1 to Q3)**

Inspector: _____ Date: _____