An Bord Pleanála

Planning ~~Appeal~~ Referral Check List

(Please read notes overleaf before completing)

1. The appeal must be in writing (e.g. not made by electronic means).

2. State the

name of the appellant **(not care of agent)**	Zinc Properties Limited
address of the appellant **(not care of agent)**	Four Elms, Drombanna, Co. Limerick, Limerick, V94 W9H0.

3. If an agent is involved, state the

name of the agent	Peter Thomson Planning Solutions
address of the agent	30 Archersleas, Kilkenny, R95R2VE

4. State the Subject Matter of the Appeal*

Brief description of the development

1. Whether the repairs and alterations carried out to the 2 no. storage warehouse buildings, a workshop and the office/ reception building on the site, and the resurfacing of the original service yard, involve development and, if so, were the works exempted development.
2. Whether the reoccupation and continued use of the warehouse buildings and the service yards referred to in 1, for warehousing and associated use, involved development and, if so, was the use exempted development.

Location of the development

Newrath, County Kilkenny

AN COIMISIÚN PLEANÁLA
LDG- 087152-26
ACP-
30 MAR 2026
Fee: € 220 Type: Chq
Time: 9:15 By: Post

Name of planning authority

Kilkenny County Council

Planning authority register reference number

DEC 934

* Alternatively, enclose a copy of the decision of the planning authority as the statement of the Subject Matter of the Appeal.

5. Attach, in full, the grounds of appeal and the reasons, considerations and arguments on which they are based.
6. Attach the acknowledgement by the planning authority of receipt of your submission or observations to that authority in respect of the planning application, the subject of this appeal. (Not applicable where the appellant is the applicant).
7. Enclose / Pay the correct fee for the appeal and, if requesting an oral hearing of same, the fee for that request see "Guide to Fees Payable" under heading of Making an Appeal on Home Page of this website for current fees.
8. Ensure that the appeal is received by the Board in the **correct manner** and **in time**.

The Secretary,
An Coimisiun Pleanala,
64 Marlborough Street,
Dublin 1,
D01 V902

26 March 2026

Re: Referral under Section 5(3)(a) of the Planning and Development Act 2000 (as amended) on the question of:

1. Whether the repairs and alterations carried out to the 2 no. storage warehouse buildings, a workshop and the office/ reception building on the site, and the resurfacing of the original service yard, involve development and, if so, were the works exempted development.
2. Whether the reoccupation and continued use of the warehouse buildings and the service yards referred to in 1, for warehousing and associated use, involved development and, if so, was the use exempted development.

Location: Newrath, County Kilkenny

PA ref: DEC 934

Dear Sir/ Madam,

This is a Referral of a Kilkenny County Council Declaration under Section 5 of the Planning and Development Act 2000 (as amended) dated 10 March 2026. It is being made on behalf of Zinc Properties Limited, Four Elms, Drombanna, Co. Limerick, Limerick, V94 W9H0.

In its Declaration, the Planning Authority concluded that:
"the works included the construction of a retaining wall adjacent to the back drain to the River Suir and extensive concrete works which, due to proximity of these concrete works to the drain and the presence of a direct hydrological pathway/connection from works to Lower River Suir SAC itself, the planning authority considers that it cannot beyond any reasonable doubt be sure that the works had no potential to impact the conservation objectives of the River Suir SAC and that mitigation 1neasures were not required. In the presence of such doubt, the development must, in accordance with the precautionary approach, be subject to a Stage 2 Appropriate Assessment (Natura Impact Statement)".

Now therefore Kilkenny County Council, in exercise of the powers conferred on it by Section 5 of the 2000-2022 Act, hereby decides that the repairs and alterations carried out to the 2 no. storage warehouse buildings, a workshop and the office/ reception building on the site, and the resurfacing of the original service yard, the *reoccupation and continued use of the warehouse buildings and the service yards referred to in 1, for warehousing and associated use at Newrath, Waterford, Co. Kilkenny X91 F67I, is development which is not exempt development. Planning Permission is required.*

Grounds of referral.

1. The works comprising the construction of the retaining wall and the new concrete yard extension works referred to, were carried out after the works and use that were the subject of the application for a Section 5 Declaration, and now a Referral. The retaining wall and the concrete yard extension works form part of a current planning application for retention and permission, which, at the time of writing, was still under consideration by the Planning Authority (Planning Application ref: 2660070).

   The construction of the retaining wall and the new concrete yard extension works could have had no bearing on the works undertaken to the 2 no. storage warehouse buildings, the workshop and the office/ reception building on the site, or the resurfacing of the original service yard. The land on which the retaining wall and yard extension works were carried out was relatively untouched at the time and remote from the repair, alteration and improvement works to the buildings and existing yard.

   Likewise, the construction of the retaining wall and the new concrete works could have had no bearing on the reoccupation and continued use of the warehousing and the original service yards, as the use recommenced before the retaining wall and yard extension works were carried out.

2. Under the heading "Demolitions" in the planner's report, it is stated as follows:
   "*Removal of projection of structure above main building roof and the removal of a single-storey lean-to, neither of which was explicitly required for the warehouse use measures under 100sq.m, and not materially affect the external appearance of the structure so as to render the appearance inconsistent with the character of the structure or the other structures on the site or in the vicinity. The demolitions which have occurred do not therefore constitute exempted development*".

   That statement appears to be contradictory. The projecting extension is shown in a photograph image on page 3 of the planner's report, and was a structure that was not part of the original warehouse, a fact evident from its modern appearance and external finish relative to the remainder of the warehouse structure and the absence of any planning permission. Its removal as an unauthorised structure would, therefore, not have required permission.

   Without prejudice to this view, it is considered that the alteration involved to remove the projection and reinstating the original roof profile, and the demolition of the small lean-to, which had a floor area of less than 100m2, did not alter the character of the warehouse building so as to render the appearance inconsistent with the character of the structure or the other structures on the site or in the vicinity. This also seems to be the opinion of the

Planning Authority, which also acknowledged that the demolitions were less than 100m2. Therefore, it is unclear how it could conclude that these works did not constitute exempted development.

3. Under the heading "Repair and Maintenance" in the planner's report, it is stated as follows:
   "The other works to buildings set out in the Section 5 Declaration of Exemption Application involve repairs to existing buildings and routine maintenance of open yard areas. Activities do not constitute development requiring planning permission as limited in both scale and nature".

   "While general repairs and maintenance may constitute works, development, I do not consider them to constitute exempted development".

   It is acknowledged by the Planning Authority that the works were repairs to existing buildings and routine maintenance of open yard areas.

   These open yard areas were all external yard areas except those that were new, which are the subject of application ref: 2660070. No challenge was made by the Planning Authority to the case made on behalf of the applicant that these works were exempted development, and no reason was given as to why they were considered not to be exempted development.

   Also, the final Declaration does not state that they were not exempted development.

4. Under the heading "Abandonment of Use", in the planner's report, it is stated that information provided in respect of past use is not substantiated with sufficient evidence, and that the planner would ordinarily request further information for the applicant to demonstrate via accredited documentation, uses of the building as far back as records allow.

   Commercial rates were being charged on the property to the previous owners up to 2021, and these were increased substantially when my client took possession that year. Please find attached a Rates statement showing rates for the property from 2022 to 2026. The rates increased from €7601.40 to €27,785 in the last 2 years due to a higher valuation put on the property as a result of improvements and more productive use of the various buildings and land.

   Also enclosed are rates demands to the previous owners for the years 2017/8 and 2022. The applicant's interest in acquiring the property goes as far back as 2018, at which time it was in use, as referenced in the Section 5 cover letter. Clearly, rates would not have been demanded and paid had the site been vacant.

   I also enclose an email from the acquisition manager for Zinc Properties, responsible for acquiring the site in 2021.

There has been one Warning Letter (dated 21 April 2022) and three Enforcement Notices (Enf ref: 22021 dated 25 May 2022 and 30 May 2022 and Enf ref: 25036 dated 14 August 2025), served on the applicant concerning the property and site, none of which have referenced unauthorised use or abandonment of use of the warehousing, save for the unauthorised use of the unauthorised loader docks.

The unauthorised use of the loader docks and the unauthorised use of land for siting containers and portacabins, all of which are the subject of the current application for permission and retention (Planning Application ref: 2660070), all occurred after the repairs to the warehousing and external yards.

The inclusion of the question of the continued use of the warehouse buildings and the service yards in the Section 5 referral followed a conversation between a Council planning official and me on 17th December 2024, in advance of a Court case in January 2025, when the applicant was found guilty of not having complied with the 2022 Enforcement Notices. I was advising the planner that I planned to lodge an application for the works to the warehousing and yard, and that the Court would be advised of this. He advised addressing the fact that the warehouses had not been in use prior to the applicant taking possession.

5. In the "Conclusion" section of the Planner's report, the Sections, Articles and Schedules of the Planning and Development Act and Regulations he had regard in his determination, are listed.

   Section 4(1)(h) and 4(4) of the Act were not included, yet they were amongst the relevant sections of the legislation pertaining to the questions posed. In particular, it was claimed in the application that the alterations, repairs, and maintenance to the warehousing were exempted under Section 4(1)(h) of the Act, and the AA Screening Report submitted with the application screened out Appropriate Assessment, therefore, Section 4(4) of the Act did not apply.

   The Planning Authority misled itself in deeming that the works and use that were the subject of the Section 5 application could not be screened out for Appropriate Assessment, as a new retaining wall and a new section of concrete yard had been developed. These works were carried out after the development referred to in the Section 5 application.

6. The AA Screening report by the Planning Authority refers to the development detailed in the Section 5 application, but makes its assessment based on the construction of the retaining wall and the concrete yard extension. It concludes that due to the proximity of these works to the adjoining stream during construction stage, it cannot be demonstrated beyond any reasonable doubt that the works had no potential to impact the conservation objectives of the River Suir SAC and that mitigation measures were not required.

Aside from assessing works that were not part of the Section 5 application, no regard was given to the applicant's Appropriate Assessment Screening report relating to the works that were the subject of the application. This Screening report emphasised that standard design measures incorporated into the construction and design of the structures were not mitigation measures and therefore may be taken into account in Stage 1 Screening for AA.

Had the correct works been assessed in the Planning Authority's screening report, and the future works involving the retaining wall and yard extension not been considered, the works referred to in the Section 5 application would have been screened out for Appropriate Assessment.

Conclusion
The works that the Planning Authority assessed were not those that were the subject of the Section 5 application. These works are part of a live planning application.

The Commission is requested to declare that the works undertaken and use of the warehousing referenced in this Referral are exempted development.

Yours faithfully,

Peter Thomson, MSc, MIPI

Comhairle Chontae Chill Chainnigh
Halla an Chontae Sraid Eoin Cill Chainnigh
R95 A39T

Pobail agus Aiteanna Inbhuanaithe a Chruthu

Kilkenny County Council
County Hall John Street Kilkenny
R95 A39T

Creating Sustainable Communities and Places

DEC 934

10/03/2026

Registered Post
Zinc Properties
c/o Peter Thomson
Peter Thomson Planning Solutions
30 Archerleas
Kilkenny
R95 R2VE

Re: Application for Declaration under Section 5 of the Planning & Development Acts 2000- as amended
Address of Development: Newrath, Waterford, Co. Kilkenny

A Chara,

I refer to the above application and now attach Declaration relating to same.

Mise le meas

Linda Gibbons.

Planning Section

Declaration and Referral on Development and Exempted Development under Section 5 of the Planning & Development Acts 2000, as amended

Kilkenny County Council Reference Dec 934

WHEREAS a question has arisen as to whether

'1. Whether the repairs and alterations carried out to the 2 no. storage warehouse buildings, a workshop and the office/ reception building on the site, and the resurfacing of the original service yard, involve development and, if so, were the works exempted development.

2. Whether the reoccupation and continued use of the warehouse buildings and the service yards referred to in 1, for warehousing and associated use, involved development and, if so, was the use exempted development.' at Newrath, Waterford, Co. Kilkenny, X91 F671

AND WHEREAS the said question was referred to Kilkenny County Council by Zinc Properties, Four Elms, Drobanna, Co.Limerick, V94 W9H0, c/o Peter Thomson, Peter Thompson Planning Solutions, 30 Archerleas, Kilkenny.

AND WHEREAS Kilkenny County Council, in considering this referral, had regard to:

(i) the information submitted with the application documents,
(ii) Section 2 and 3 of the Planning & Development Act 2000 -as amended,
(iii) Article 9 (1)(vii B) of the Planning & Development Regulations 2001 – as amended,
(iv) Schedule 2, Article 6, Part 1, Class 50 of the Planning & Development Regulations 2001 – amended.

AND WHEREAS Kilkenny County Council has concluded that:

the works included the construction of a retaining wall adjacent to the back drain to the River Suir and extensive concrete works which, due to proximity of these concrete works to the drain and the presence of a direct hydrological pathway/connection from works to Lower River Suir SAC itself, the planning authority considers that it cannot beyond any reasonable doubt be sure that the works had no potential to impact the conservation objectives of the River Suir SAC and that mitigation measures were not required. In the presence of such doubt, the development must, in accordance with the precautionary approach, be subject to a Stage 2 Appropriate Assessment (Natura Impact Statement).

NOW THEREFORE Kilkenny County Council, in exercise of the powers conferred on it by Section 5 of the 2000-2022 Act, hereby decides that the *repairs and alterations carried out to the 2 no. storage warehouse buildings, a workshop and the office/ reception building on the site, and the resurfacing of the original service yard, the reoccupation and continued use of the warehouse buildings and the service yards referred to in 1, for warehousing and associated use at Newrath, Waterford, Co. Kilkenny X91 F671, is development which is NOT exempt development.* ***Planning Permission is required.***

Note:
As the questions were asked as one single declaration, the Planning Authority considers this declaration is all inclusive.

MATTERS CONSIDERED

In making its decision, the Planning Authority had regard to those matters to which, by virtue of the Planning and Development Acts and Regulations made thereunder, it was required to have regard.

Conor Sweeney

C. Sweeney
Administrative Officer

10/03/2026

Footnote:
Section 5 (3)(a) of the Planning & Development Acts 2000, as amended states '*Where a declaration is issued under this section, any person with a declaration under subsection 2 (a) may, on payment to the Board of such fee as may be prescribed, refer a declaration for review by the Board within 4 weeks of the date of the issuing of the declaration*'.
An Coimisiun Pleanala, 64 Marlborough Street, Dublin 1, Tel. 01 8588100.

Declaration and Referral on Development and Exempted Development under Section 5 of the Planning & Development Acts 2000, as amended

Kilkenny County Council Reference Dec 934

WHEREAS a question has arisen as to Whether

'1. Whether the repairs and alterations carried out to the 2 no. storage warehouse buildings, a workshop and the office/ reception building on the site, and the resurfacing of the original service yard, involve development and, if so, were the works exempted development.

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Note:
As the questions were asked as one single declaration, the Planning Authority considers this declaration is all inclusive.

Comhairle Chontae Chill Chainnigh
Kilkenny County Council
PLANNING REPORT

Planning and Development Acts 2000-as amended
Planning and Development Regulations 2000-amended

Ref: **DEC934**

Due date **19/02/2026**

Applicant: **Zinc Properties, Four Elms, Drobanna, Co.Limerick, V94 W9H0, c/o Peter Thomson, Peter Thomson Planning Solutions**

Subject:
The following questions has been asked of the Planning Authority:

1. Whether the repairs and alterations carried out to the 2 no. storage warehouse buildings, a workshop and the office/ reception building on the site, and the resurfacing of the original service yard, involve development and, if so, were the works exempted development.?
2. Whether the reoccupation and continued use of the warehouse buildings and the service yards referred to in 1, for warehousing and associated use, involved development and, if so, was the use exempted development.?

Location and Proposed Development

Fig: Aerial View of Site, Source: Google Maps 2025 (note concrete hardstand area)

Fig: Aerial view April 2021 Source Google Maps 2021

Fig: Aerial View of Site; Source Google Maps 2022(note concrete hardstand area)

The subject buildings are located in Newrath to the side of the Waterford to Dublin/Limerick railway line accessible from local tertiary cul de sac L34083 in turn accessible off the R448.
The subject buildings are stated to be used for warehousing with hard surfacing surrounding. The River Suir and jetty are located to the rear/south of the site (Lower River Suir is Special Area of Conservation (SAC Site Code 002137).).
The applicant/owner is listed as Zinc Properties Limited (registered owner May 2022). Eircodes show DFDS and Waterford Cranes as ocucpants.

Fig: Subject buildings to application site when viewed from front


Fig: Proximity of Lower River Suir SAC including connection (note point at which newer concrete ceases)

Fig: Proximity of back drain to Lower River Suir SAC including connection

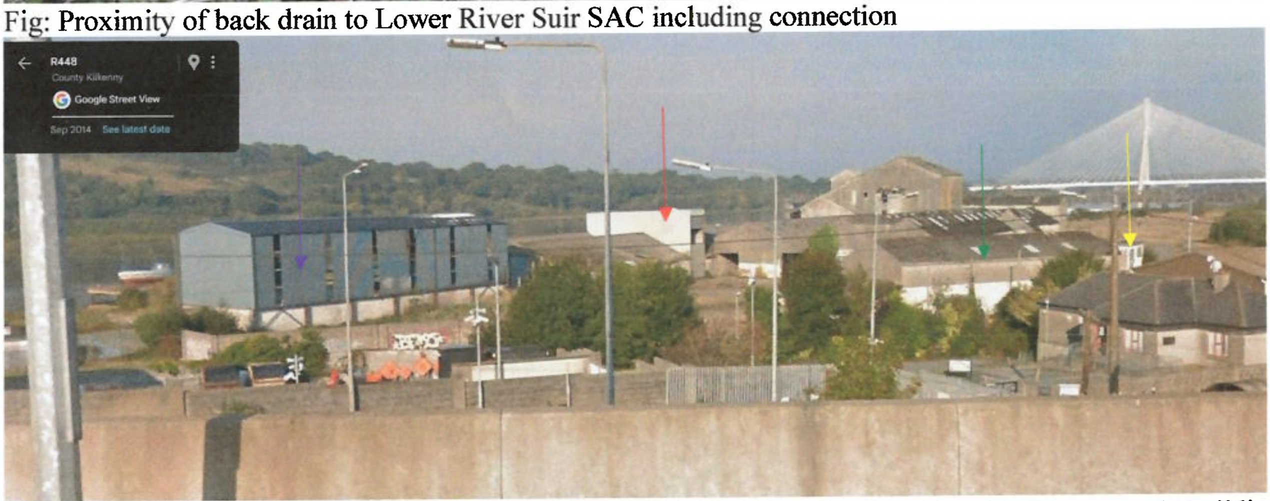


Fig: Site as viewed from R448 c.2014 courtesy of Google Maps (Building A – Tower since removed; Building B – Yellow Arrow since refurbished; Building C – Green Arrow since refurbished; Building D – Purple Arrow since refurbished)

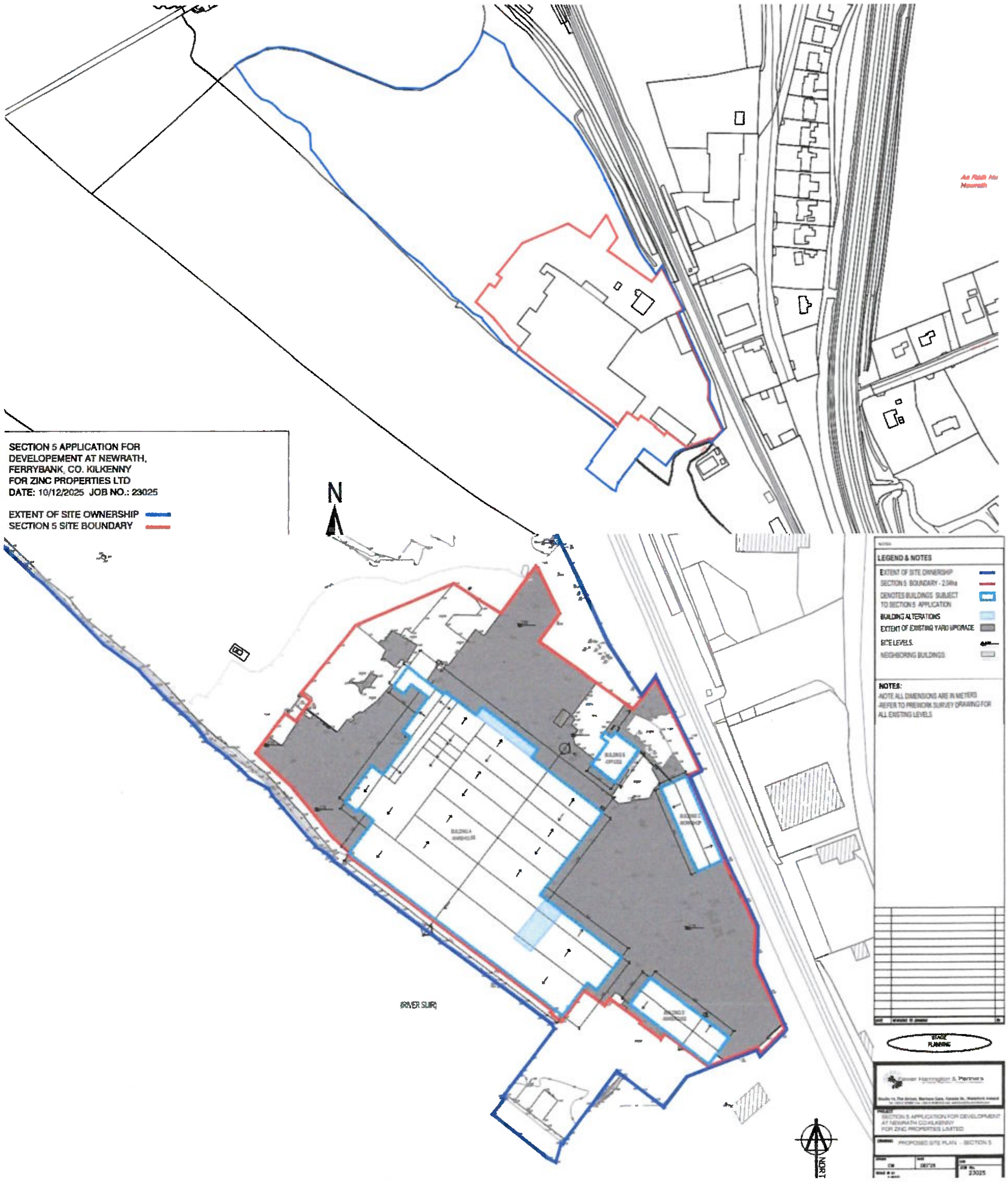


Fig: Section 5 site and surrounding landownership (dark blue indicates land ownership, light blue indicates demolitions)

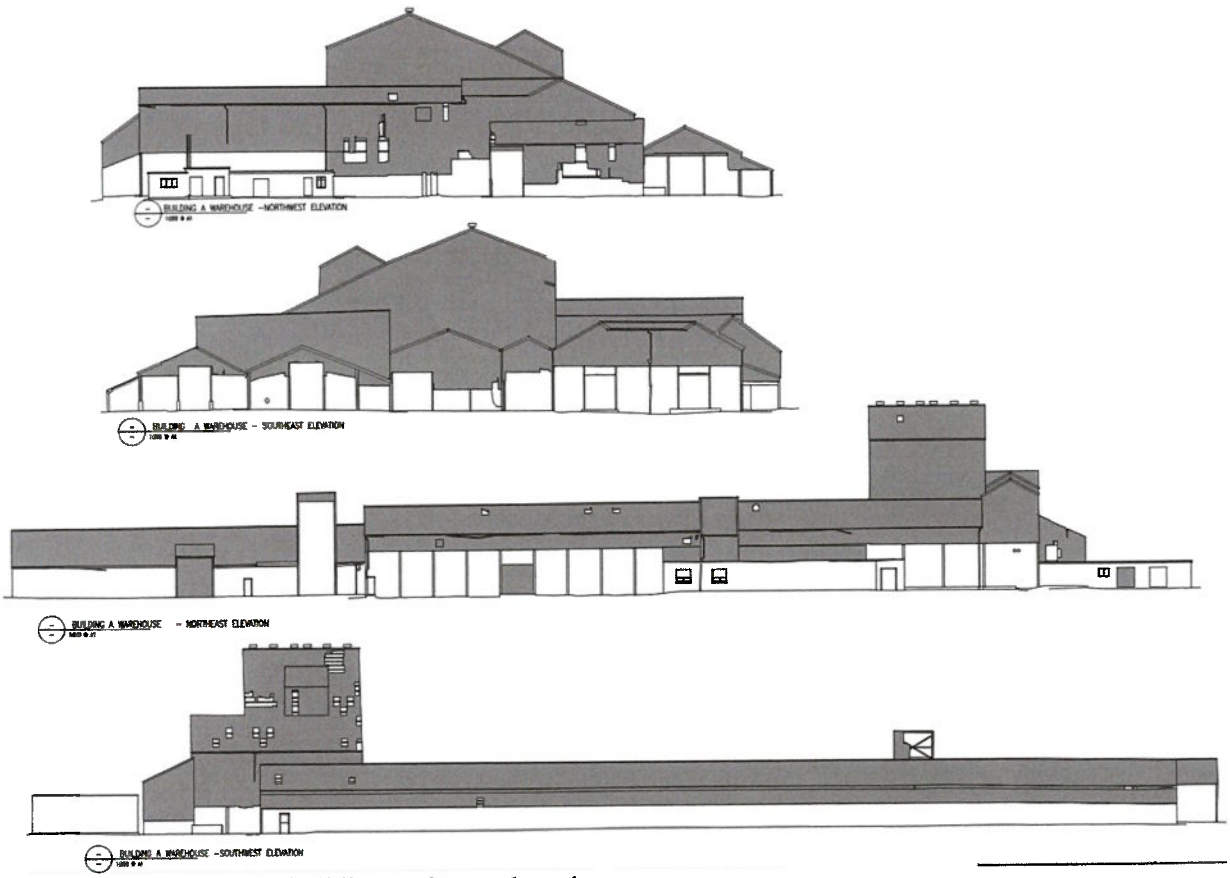


Fig: Elevations of main buildings prior to alterations

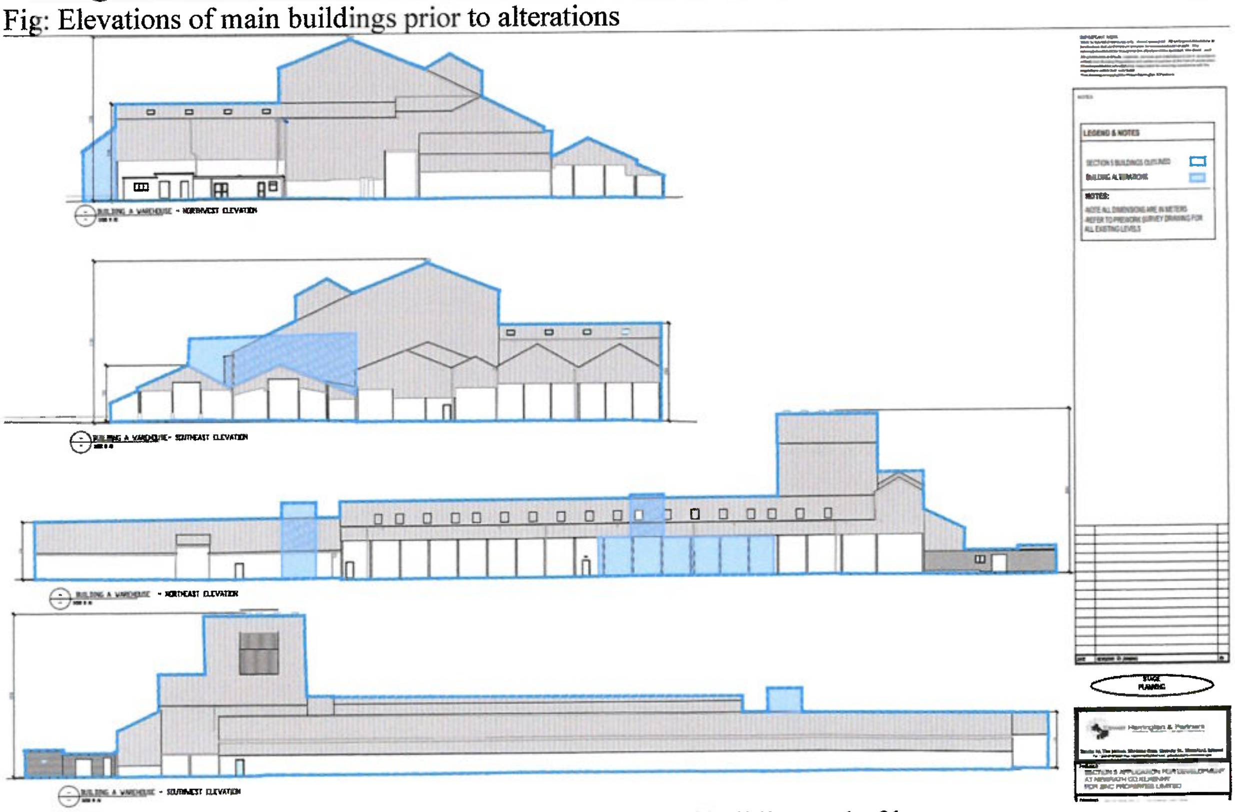


Fig: Shaded blue highlighting demolitions of tower, part of building and of lean to

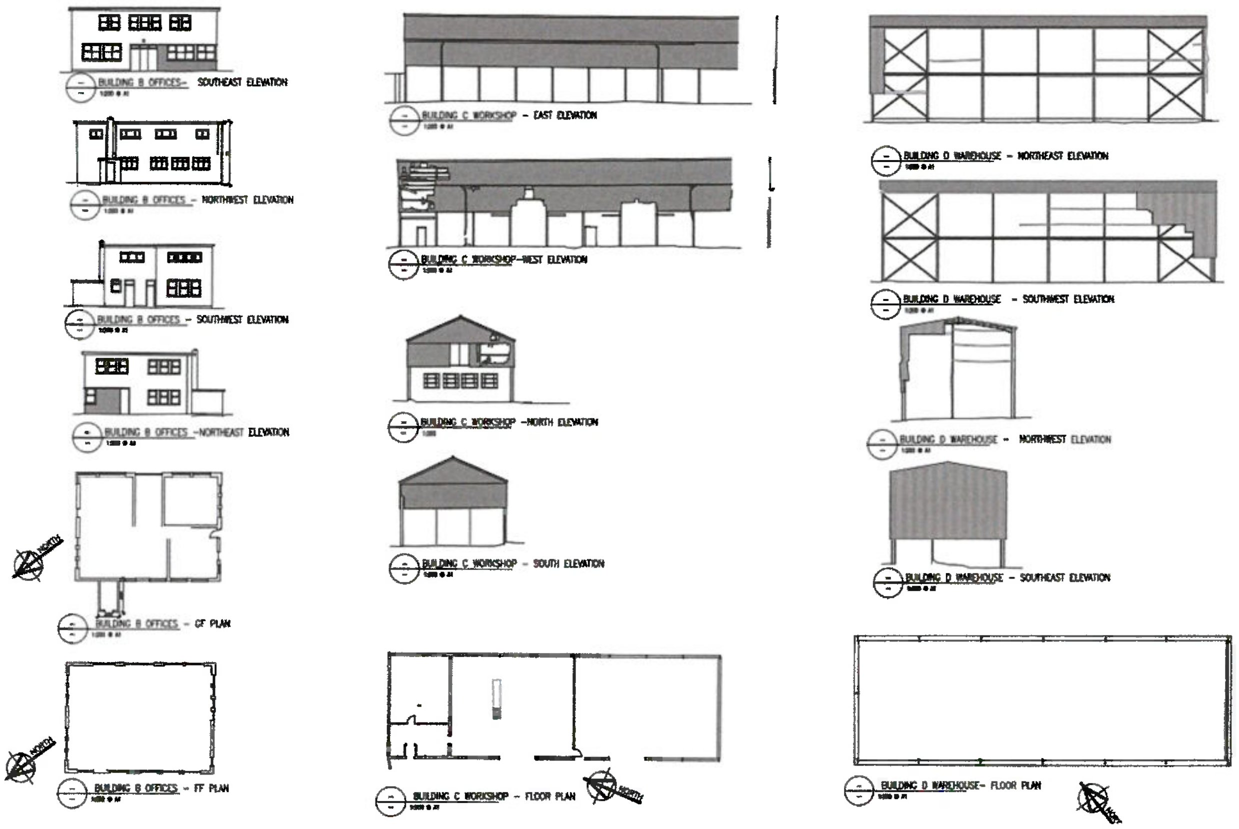


Fig: Elevations of Buildings B, C and D prior to alterations

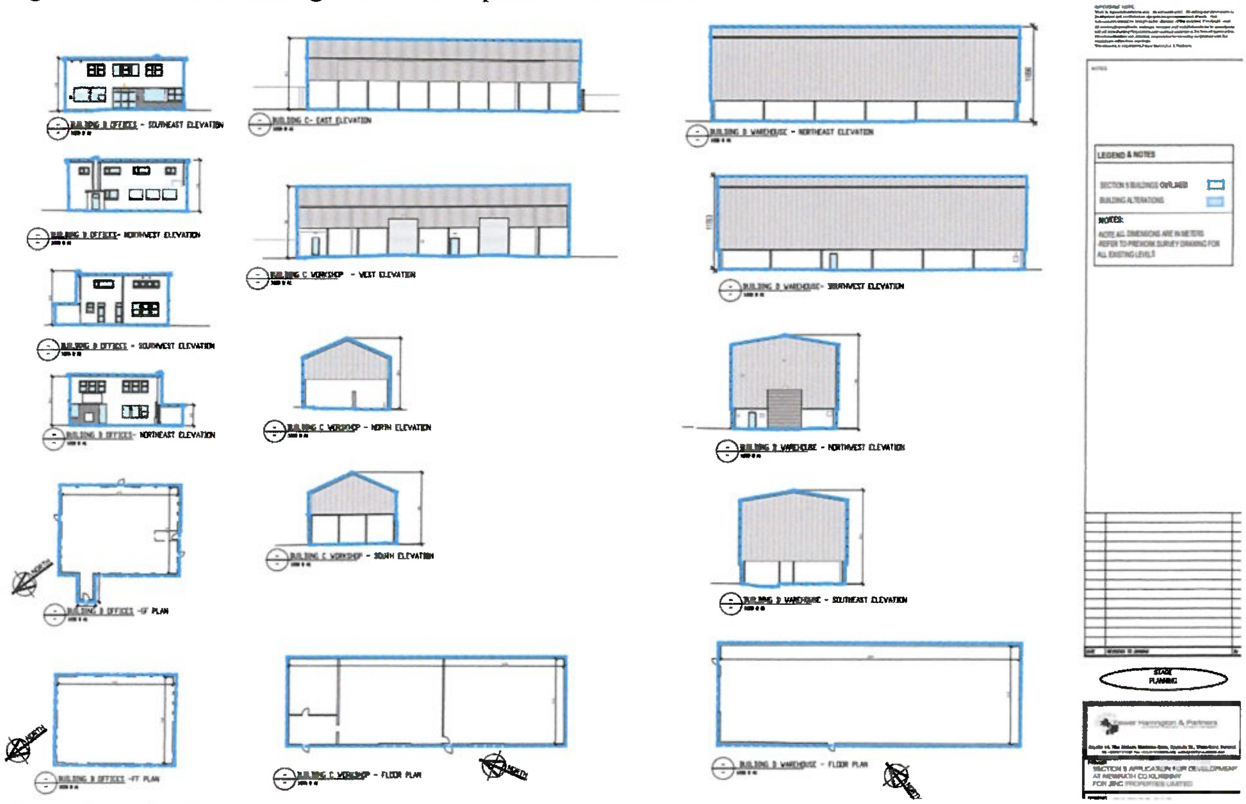


Fig: Subject Buildings A, B and C with light blue highlighting alterations

Background

Applicant/Agent has stated in application documentation that Zinc Properties Limited acquired property in early 2021 and immediately started clearing the site and repairing the buildings. Applicant/Agent stated that at the time, the oil distribution business was still operating from the site, but all other uses had ceased.

Planning History

Planning

General: Applicant/Agent has stated that all buildings on site are pre '63 structures, therefore, predated the Planning and Development Act 1963, and therefore are deemed authorised structures.

Applicant/Agent has stated the range of construction dates appear to be from 1904 to 1955.

The buildings and their curtilages were occupied and used by Gouldings Industries Limited from 1902 to 1990. Applicant/Agent has stated that the use was primarily the storage and distribution of manure and fertiliser.

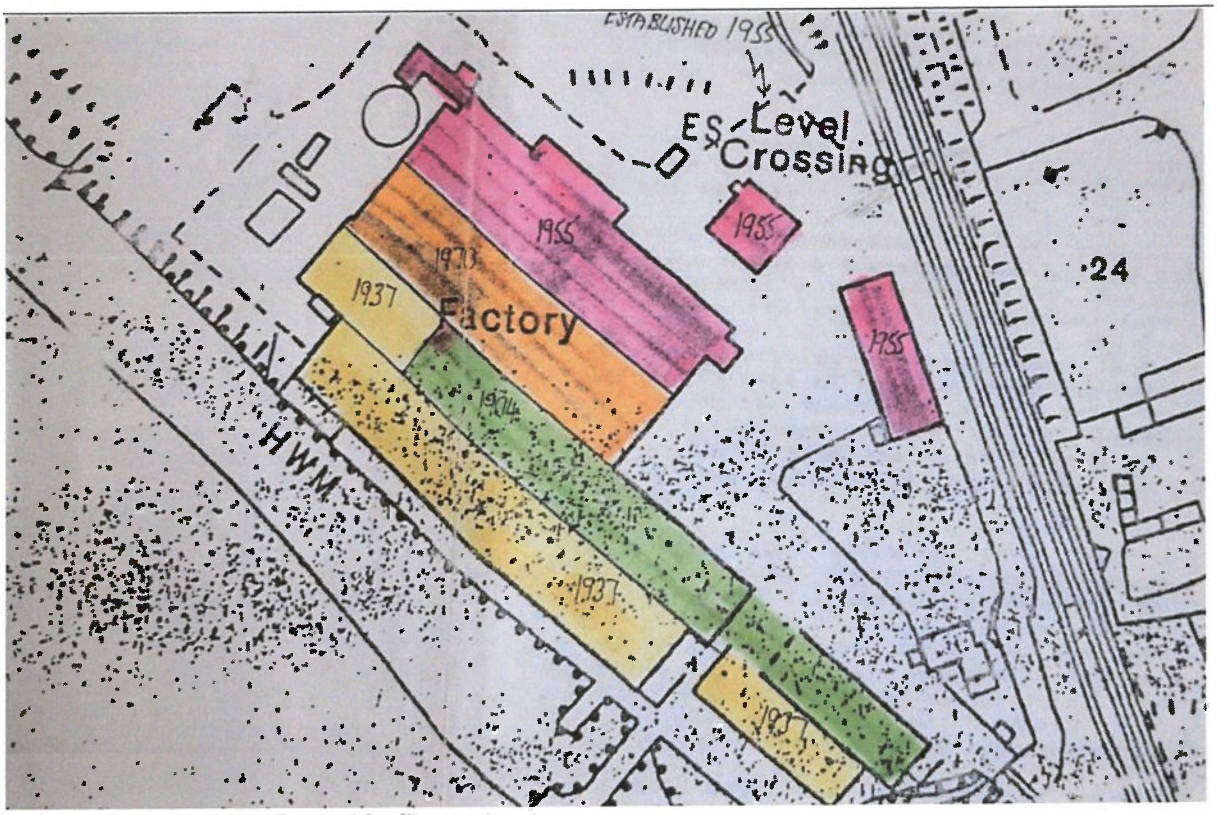
Applicant/Agent has stated Ellenwater Limited are also understood to have used site as a berthing facility for importing water pumps and equipment in the 1980s and 1990s.

Applicant/Agent stated existing use of storage and warehousing use in the 2 warehouse buildings, and office/ reception/staff facilities in the office/ reception building.

The workshop building was fire-damaged a number of years ago and unused until it was repaired by the applicant. Its last use was a workshop. Oil storage and distribution took place in yard to northwest of larger store/ warehouse and uses associated with storage and warehousing in the remainder of external yard, including vehicle circulation and parking. This has since ceased c.15 years ago.

Up to the point of installing the 2 no. loading docks in larger warehouse structure, all work carried out on 4 no. structures on site involved repairing and renewal works and internal alterations.

The exception were alterations to larger building, involving the removal of part of the overall structure projecting above the main building roof in that location and the removal of a single-storey lean-to



Historic

Planning application ref: 3657. Permission granted 2nd January 1974 to Goulding Plastics for modifications and additions to warehouses etc.

Planning application 82/775. Proposed retail store refused by An Bord Pleanala.

Planning application ref: 84/621. Permission granted 23rd January 1985 to Ellenwater Ltd for a berthing facility.
Planning application ref: 85/694. Permission granted 21st April 1986 to Smurfit Plastics for hoppers and stores.
Planning application ref: 90/451. Permission granted 29th July 1991 to Newrath Industries Ltd for alterations to wharf. Planning application ref: 90/674.
Permission granted 31st March 1992 to Tedcastle Morris Ltd for a coal handling depot.
Planning application ref: 01/1653. Permission granted on 10 January 2003 to extend existing wharf located at Newrath on River Suir and on the foreshore thereto.

Current
The works to create the two loading docks in large warehouse, extension of service yard, siting of storage containers and portacabins etc. and all associated works(storage and warehousing use in repaired former workshop building) undertaken following development covered by this application for declaration, are the subject of **a separate planning application for retention P.2660070.**

1. **Construction of 2 no. loading docks to existing warehouse (Building A).**
2. **Extension of the existing concrete service yard northeastwards (840 sqm).**
3. **Erection of a new section of retaining boundary wall along the northeast boundary (65m l x 1.2m h).**
4. **Change of use of Building C from its previous use as a workshop to new use as Warehouse.**
5. **The siting of 5 no. temporary refrigeration containers to the northeast of Building A (12 x 2.5 x 3m)**
6. **The siting of 6 no. temporary containers for Waterford Crane Hire on part of the service yard to the east of the site (6 x 2.5 x 3m), 1 no. for a staff canteen, 5 no. for Storage**
7. **The siting of 1 no. Temporary office cabin for Waterford Crane Hire on part of the service yard to the east of the site (6 x 2.5 x 3m)**
8. **The siting of 1 no. Temporary canteen cabin to the northwest of warehouse building a (12 x 3 x 3m)**
9. **Together with associated site works.**

Status: Under Consideration

Enforcement
An Enforcement Notice was issued dated 25 May 2022 with respect to site clearance works (ref: ENF22021).
A further Enforcement Notice issued dated 30 May 2022, referring to site clearance works, reroofing and recladding of structures, hardstanding area to include concrete loading area and retaining wall (also ref: ENF22021).
Site clearance works, reroofing and recladding of structures and the works to the existing hardstanding area were complete at the time of enforcement, however concrete yard extension, erection of section of wall, and concrete loading areas under construction and nearing completion. The use of the main building for warehousing had commenced.
The timeline of the works was:

- Site clearance late 2021/ early 2022.
- Works to the various buildings commenced February 2022 and were completed in or around June 2023.
- Current tenant moved in in September 2022, while some works were ongoing.
- Loading docks installed September 2023.

The owners were prosecuted for non-compliance with the second enforcement notice in January 2025.

A third Enforcement Notice was issued dated 14 August 2025 (ref: ENF25036). This sought the removal of the unauthorised loading docks, removal of 8 no. unauthorised containers, 2. no. portacabins and a portaloo, from the site.

Land Use

The site is zoned C3 for Business Industry and Technology Parks in the Ferrybank Belview Local Area Plan 2017. The objective of this zoning is to 'facilitate the development and expansion of business, industry and technology'. this Local Area Plan is soon to be replaced by a settlement strategy which may be adopted in the foreseeable, currently at draft stage. The land is to be zoned Business Enterprise and Technology Parks (BETP) under the forthcoming Ferrybank Belview Settlement Strategy (currently at draft stage). The objective of BETP is to 'facilitate the development and expansion of business, enterprise and technology, with no large scale office use allowed.
The buildings have been historically present onsite for a significant time period.

Appropriate Assessment
Enclosed Appropriate Assessment Screening Report by Kingfisher Environmental Consultants, ecologist, which screens out Stage 2 Appropriate Assessment for works that were carried out.

The report states that:

- no part of Section 5 works are within the SAC boundary(adjacent to), that the site has operated as industrial facility adjacent to River Suir for over 120 years, with historical development closely associated with river and a jetty/wharf.
- the majority of the site consists of a non-priority habitat namely buildings and artificial surfaces and the habitats to northwest of site that occur are Spoil and Bare Ground (ED2) and Recolonising Bare Ground (ED3).
- works have not and will not directly or indirectly impact upon habitats or species of any Natura 2000 sites,
- that site habitat description has demonstrated that non-priority habitats on-site, have no particular ecological conservation value and do not form the basis of designation of Lower River Suir SAC. Therefore the development does not form a part of this Natura 2000 site in terms of feeding grounds; species regeneration or any other intrinsic link.
- that given the long-established industrial use, the repairs and alterations to buildings, as well as the resurfacing of original service yard, mitigation measures were not required.

- that measures are incorporated into the design and construction with the aim of reducing the negative effects of project on the site however were not mitigation measures and therefore this may be considered in Stage 1 Screening for AA.
- works did not, and will not, compromise or negatively affect water quality in a manner that could impact on Annex I Habitats or Annex II Species, nor on surface waters
- in preparation of Appropriate Assessment screening due regard was made to other developments within geographical area, both existing, finished and proposed to assess any in combination and cumulative impacts.

Notwithstanding all of the aforementioned, the works included the construction of a wall adjacent to the back drain and extensive concrete works which, due to proximity of these concrete works to the broad area in between the drain to River Suir and River Suir itself, and the direct hydrological connection from works to Lower River Suir SAC in accordance with the source -pathway receptor model, (notwithstanding the design of works including drainage systems), it cannot be demonstrated beyond reasonable doubt that the works had no potential to impact the conservation objectives of the River Suir SAC and that mitigation measures were not required. Any construction measures undertaken to protect both back drain and River Suir would constitute mitigation measures. The planning authority is of the view that in the presence of doubt, they must take the precautionary approach-to seek a Stage 2 Appropriate Assessment. If this was an application for permission, the planning authority would have required a stage two NIS.

EIA Conclusion
As aforementioned, a Stage 2 Appropriate Assessment (Natura Impact Statement) is required for the works undertaken. Due to the size of the project significantly under threshold, an EIAR would not be required.

Heritage
Protected Structure – None on site.
Architectural Conservation Area – The site falls beyond any Architectural Conservation Area.
Recorded Monuments – None in the immediate vicinity.
Zone of Archaeological Potential - The site is not located within any Zone of Archaeological Potential
Protected views - The site is not located within any protected view

Legislative Context:

<u>Planning and Development Act 2000-as amended</u>

Section 2 (1) of the Planning and Development Act states:
"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.

Section 3(1) of the Planning and Development Act states:
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 of use of any structures or other land.

Section 4(1) provides a list of statutory exemptions, including:
(h) development consisting of the carrying out of works for the maintenance, improvement or other alteration of any structure, being works which affect only the interior of the structure or which do not materially affect the external appearance of the structure so as to render the appearance inconsistent with the character of the structure or of neighbouring structures; and (j) development consisting of the use of any structure or other land within the curtilage of a house for any purpose incidental to the enjoyment of the house as such.

Section 4(4) provides that development shall not be exempted development if an environmental impact assessment or appropriate assessment (AA) (Stage 2) is required.

Planning and Development Regulations 2001-as amended:

Class 50,
(a) Demolition of a building or buildings within the curtilage of
(i)a house, (ii) an industrial building, (iii) a business premises, (iv) a farmyard complex
1. No such building or buildings shall abut on another building in separate ownership;
2. The cumulative floor area of any such building, or buildings shall not exceed:
(a) In the case of a building, or buildings within the curtilage of a house, 40 square metres, and,
(b) In all other cases, 100 square metres.
3. No such demolition shall be carried out to facilitate development of any class prescribed for the purposes of section 176 of the Act

Part 2 Exempted Development - Article 9 – Restrictions on exemption
(1)(viiB) comprise development in relation to which a planning authority or An Coimisiúin Pleanála is the competent authority in relation to appropriate assessment and the development would require an appropriate assessment because it would be likely to have a significant effect on the integrity of a European site. (Stage 2 Appropriate Assessment required)

Assessment:

Demolitions
Removal of projection of structure above main building roof and the removal of a single-storey lean-to, neither of which was explicitly required for the warehouse use measures under 100sq.m, and not materially affect the external appearance of the structure so as to render the appearance inconsistent with the character of the structure or the other structures on the site or in the vicinity. The demolitions which have occurred do not therefore constitute exempted development.

Removals
The area to the northwest of the oil storage tanks (northwest of the large warehouse) was in use with a few storage containers (or similar) from before 1996 to between 2011 and 2013, however is no longer in such use The oil storage tanks were removed in 2025 and material from the refurbishment works stored temporarily on the ground to the northwest pending removal to a licensed facility. This material has since been removed.
Applicant/agent stated in 2025 a number of containers, portacabins and a portaloo were positioned on the site, and vehicles parked and washed on the jetty. All of the structures have since been removed and the jetty has since been cleared.

Repair and Maintenance
The other works to buildings set out in the Section 5 Declaration of Exemption Application involve repairs to existing buildings and routine maintenance of open yard areas. Activities do not constitute development requiring planning permission as limited in both scale and nature.
While general repairs and maintenance may constitute works, development, I do not consider them to constitute exempted development.

Use of ground to northwest of larger storage warehouse
Applicant/agent stated that the original large warehouse building on the site was subdivided sometime after the 1950s, with a section, including a section over the wharf, removed.
Use of the ground to the northwest of the larger storage warehouse to temporarily store material from the refurbishment of the buildings was an incidental use of the land.

Abandonment of Use
Applicant/Agent stated in submitted documentation that if a permitted use of a property has been abandoned, it can be left with no permitted use or 'nil use'.
Applicant/Agent stated that in the case of subject property, while possibly underused prior to being acquired relative to their earlier level of use, were never vacant or abandoned.

Applicant/Agent stated that the buildings and their curtilages were occupied and used by Gouldings Industries Limited from 1902 to 1990 with the use primarily the storage and distribution of manure and fertiliser.
Applicant/Agent stated Ellenwater Limited is also understood to have used the site as a berthing facility for importing water pumps and equipment in the 1980s and 1990s (Planning application ref: 84/621 refers).
Applicant/Agent stated in the period from 1990 onwards Tedcastle Morris Limited took over the property and operated a coal handling facility (Planning application ref: 90/674 refers).
Applicant/Agent stated overtime, the oil storage and distribution operation commenced on the site in 2010 and continued until after applicant took possession in 2021. As Tedcastle Morris Limited, coal facility wound down, a number of other businesses are understood to have operated out of the buildings between 2000 and 2010.
As all of the aforementioned is not substantiated with sufficient evidence, I would ordinarily request further information for the applicant to demonstrate via accredited documentation uses of the building as far back as records allow.

Temporary Uses
Applicant/Agent stated that the use of the ground to the northwest of larger storage warehouse to temporarily store material from the refurbishment of the buildings was incidental use of the land not considered to be development. This ground was permitted to store coal openly under planning permission ref: 90/674. Applicant/Agent stated that this use has not been included in the application due to its incidental use and temporary nature.
I have considered the above and do not consider it necessary to include the aforementioned temporary use in the application.

Groundworks
Other works undertaken involved breaking up/removing older sections of concrete yard and replacing them with new concrete, and replacing compacted hardcore yard and tarmacadam surfaced yard with a concrete finish, and, general tidying up of ground.

Conclusion

Having regard to

(i) the information submitted with the application documents,
(ii) Section 2 and 3 of the Planning & Development Act 2000 -as amended,
(iii) Article 9 (1)(viiB) of the Planning & Development Regulations 2001 – as amended,
(iv) Schedule 2, Article 6, Part 1, Class 50 of the Planning & Development Regulations 2001 – amended.

It is considered that the proposed development which involves the following:

'1. Whether the repairs and alterations carried out to the 2 no. storage warehouse buildings, a workshop and the office/ reception building on the site, and the resurfacing of the original service yard, involve development and, if so, were the works exempted development.
2. Whether the reoccupation and continued use of the warehouse buildings and the service yards referred to in 1, for warehousing and associated use, involved development and, if so, was the use exempted development.'

Are works, are development, however are not exempted development due to the following reason:

1. The works included the construction of a retaining wall adjacent to the back drain to the River Suir and extensive concrete works which, due to proximity of these concrete works to the drain and the presence of a direct hydrological pathway/connection from works to Lower River Suir SAC itself, the planning authority considers that it cannot be demonstrated beyond any reasonable doubt that the works had no potential to impact the conservation objectives of the River Suir SAC and that mitigation measures were not required (notwithstanding design including of drainage systems). In the presence of such doubt, the Planning Authority must take the precautionary approach and seek a Stage 2 Appropriate Assessment (Natura Impact Statement).

Footnote: There is insufficient information contained in the submitted documentation pertaining to the stated continuance/non-abandonment of the warehousing use of the building(s). Insufficient direct supporting evidence has been provided in this regard.

Niall Sheehan

Date: 09/03/2026

Niall Sheehan,
Executive Planner

09/03/'26

Nicolaas Louw,
Senior Executive Planner.

AA: Template Screening Form

STEP 1. Description of the project/proposal and local site characteristics:	
(a) File Reference No:	DEC 934 (Section 5 Declaration)
(b) Brief description of the project or plan:	1. Whether the repairs and alterations carried out to the 2 no. storage warehouse buildings, a workshop and the office/ reception building on the site, and the resurfacing of the original service yard, involve development and, if so, were the works exempted development.? 2. Whether the reoccupation and continued use of the warehouse buildings and the service yards referred to in 1, for warehousing and associated use, involved development and, if so, was the use exempted development?
(c) Brief description of site characteristics:	The subject site and buildings are located in Newrath to the southern side of the Waterford to Dublin/Limerick railway line accessible from local tertiary cul de sac L34083 which is in turn accessible off the R448. The subject site buildings are stated to be used for warehousing with hard surfacing surrounding. The River Suir and jetty are located to the rear/south of the site (Lower River Suir is Special Area of Conservation (SAC Site Code 002137)).
(d) Relevant prescribed bodies consulted: e.g. DHLGH (NPWS), EPA, OPW	None
(e) Response to consultation:	N/A

STEP 2. Identification of relevant Natura 2000 sites using Source-Pathway-Receptor model and compilation of information on Qualifying Interests and conservation objectives.

Natura 2000 European Site	List of Qualifying Interest/Special Conservation Interest[1]	Distance from proposed development[2] (km)	Connections (Source- Pathway- Receptor)	Considered further in screening Y/N
See tables 2 and 3 below	See tables 2 and below	See tables 2 and 3 below	Yes	Yes
River Suir (Lower River Suir SAC) is located immediately due south of site, while back drain to River Suir is located immediately due north and east of site.				

[1] Short paraphrasing and/or cross reference to NPWS is acceptable – it is not necessary to reproduce the full text

on the QI/SCI.

2 If the site or part thereof is within the European site or adjacent to the European site, state here.

Table 2: Identification of Natura 2000 sites (SACs and SPAs) which may be impacted by the proposed development

Please answer the following five questions in order to determine whether there are any Natura 2000 sites which could potentially be impacted by the proposed development. If the answer to all of these questions is no, significant impacts can be ruled out for habitats and bird species. No further assessment is required. Please refer to tables 3 and 4 where the answer to any of these questions is yes.

	Using the Source – Pathway- Receptor model, please consider the following	**Y/N**
1	**ONE- OFF HOUSE /SMALL EXTENSION/ ALTERATION TO EXISTING BUILDING**	N
1a	Is the development a one- off house/small extension/alternation to existing building within an SAC/SPA or within 100m of an SAC/SPA and likely to discharge pollutants or nutrients of a significant nature and amount to surface water within catchments of and SAC/ SPA as part of its construction or operational phase (including the installation of waste water treatment systems; percolation areas; septic tanks within SAC/SPA or very close proximity)? **If the answer to the above question is:** **- no, then no appropriate assessment required** **- yes, then an appropriate assessment is required** **- not sure, then an appropriate assessment is required in accordance with the precautionary principle**	N
2	**DEVELOPMENTS OTHER THAN THOSE DESCRIBED IN 1 ABOVE**	Y
2a	**Impacts On Freshwater Habitats** *Is the development within a Special Area of Conservation whose qualifying interests include freshwater habitats, or in the catchment of same and does the development propose to discharge water to or abstract water from the habitat?* **Sites to consider:** Lower River Suir, River Barrow, River Nore. (these sites also include many tributaries – check on NPWS website) **Habitats to consider:** Alluvial Wet Woodland, (Lower River Suir and Nore), Dry Heath (some steep slopes along River Barrow and its tributaries) Rivers, Streams, Lakes and Lagoons, Old Oak Woodland, floating river vegetation, **Species to consider:** River Lamprey, Brook Lamprey, Freshwater Pearls Mussel, Nore Freshwater Pearl Mussel, Crayfish, Twaite Shad, Atlantic Salmon, Otter, Vertigo Moulinsiana,	Y
2b	**Impacts On Wetland Habitats** *Is the development within a Special Area of Conservation whose qualifying interests include wetland habitats, or likely to discharge water to or abstract water from the wetland?* **Sites to consider:** Hugginstown Fen, Galmoy Fen, The Loughans, Flood Plain wetlands **Habitats to consider:** Bogs, Alkaline Fens (Hugginstown and Galmoy), Turloughs (The Loughans), wet grassland and Marsh (river floodplains)	N
2c	**Impacts on Intertidal and Marine Habitats** *Is the development located within a Special Area of Conservation whose qualifying interests include intertidal and marine habitats and species, or within the catchment of same and likely to discharge water to or abstract water from the habitats.* **Sites to consider:** Lower River Suir **Habitats to consider:** *Atlantic Salt meadows, Mudflats, sandflats, saltmarsh, estuary* **Species to consider:** Sea Lamprey, River Lamprey, Brook Lamprey, Freshwater Pearl Mussel, Crayfish, Twaite Shad, Atlantic Salmon, Otter.	Y
2d	**Impacts On Woodlands And Grasslands** *Is the development within a Special Area of Conservation whose qualifying habitats include terrestrial habitats, or in close proximity to same with a likely ecological impact?.* **Sites to consider:** Spa hill and Clomantagh Hill, Cullahil Mountain, River Barrow, River Nore, Lower River Suir **Habitats to consider:**	N

	Using the Source – Pathway- Receptor model, please consider the following	**Y/N**
	Alluvial Wet Woodlands (River Nore below Inistioge and River Suir at Fiddown Island and Carrick on Suir), Eutropic tall herb vegetation (River Suir at Fiddown Island and Carrick on Suir), and grasslands (Spa hill and Clomantagh Hill, Cullahil Mountain) Oak Woodlands in old estates next to the Nore and Barrow **Species to consider:** Greenwinged, Frog and Bee Orchids (Cullahill and Clomantagh Hill), Nettle Leaved Bellflower and Autumn Crocus	
2e	**Impacts On Birds** *Is the development within a Special Protection Area, or likely to discharge water to same or likely to have another significant impact on the habitats of Birds in same?* ***Sites to consider:*** *River Nore* **Species to consider:** **River Nore:** Kingfisher (Alcedo Atthis) – Nesting in river banks	N

Table 3: Determination of possible impacts on Natura 2000 sites.
Where it has been identified in table 2 that there is a Natura 2000 site within the potential impact zone of the proposed development, it is necessary to try to determine the nature of the possible impacts. Please answer the following questions as appropriate.

	Using the Source – Pathway- Receptor model, please consider the following- notwithstanding distance any direct link needs consideration	
1.	**Impacts on designated freshwater habitats (rivers, lakes streams and lagoons).** *Please answer the following if the answer to question 2a in table 2 was yes.* *Does the development involve any of the following:*	
1.1	Impacts on watercourses (tributaries, streams, drains) which are remote from the SAC/SPA but may still impact on the SAC/SPA by reason of the nature or quantity of the discharge	Potential for
1.2	Abstraction from surfacewater or groundwater within 1km of SAC/SPA.	N
1.3	Removal of topsoil within 100 m of watercourses with potential for surface water runoff. *(extensive concrete resurfacing works and construction of RC concrete wall)*	Y
1.4	Infilling or raising of ground levels within 100m of watercourses with potential for surface water runoff. *(extensive concrete resurfacing works and construction of RC concrete wall)*	Y
1.5	Construction of drainage ditches within 1km of SAC/SPA. (drainage system constructed underground)	N
1.6	Construction within a floodplain or within an area liable to flood.	N
1.7	Crossing or culverting of rivers or streams within 1km of SAC/SPA.	N
1.8	Storage of chemicals hydrocarbons or organic wastes within 100 m of a watercourse (this may have occurred during construction, no information to hand to confirm)	N
1.9	Development of a large scale which involves the production of an EIS.	N
1.10	Development of quarries, particularly where abstraction is below water table. Provision of process water silt management systems	N
1.11	Development of windfarms within 1km of an SAC or with the risk of runoff to an SAC/SPA, particularly during construction.	N
1.12	Development of pumped hydroelectric stations.	N
2	**Impacts on designated wetland habitats (bog, heath, marsh, fen).** *Please answer the following if the answer to question 2b in table 2 was yes.* *Does the development involve any of the following:*	

2.1	Impacts on watercourses (tributaries, streams, drains) which are remote from the SAC/SPA but may still impact on the SAC/SPA by reason of the nature or quantity of the discharge.	N
2.2	Construction of roads or other infrastructure on peat habitats within 1km of a Natura 2000 site of which qualifying interests include peat, fen or marsh. (Only Peat habitat at Bruckana – consider Galmoy fen – impact unlikely	N
2.3	Development of a large scale within 1km within a Natura 2000 site, whose qualifying features include fen or marsh, which involves the production of an EIS.	N
3	**Impacts on designated intertidal and marine habitats (mudflats, sandflats, estuaries, reefs and sea cliffs).** *Please answer the following if the answer to question 2c in table 2 was yes.* *Does the development involve any of the following:*	
3.1	Impacts on intertidal and marine habitats from potential development which are remote from the SAC/SPA but may still impact on the SAC/SPA by reason of the nature or quantity of the discharge	Potential for impacts
3.2	Development of piers, slipways, marinas, pontoons or any other infrastructure within 5km of a Natura 2000 site whose qualifying features include intertidal or marine habitats.	N
3.3	Dredging within 5km of a Natura 2000 site whose qualifying features include intertidal or marine habitats.	N
3.4	Impacts on watercourses (tributaries, streams, drains) which are remote from the SAC/SPA but may still impact on the SAC/SPA by reason of the nature or quantity of the discharge.	Potential for impacts
3.5	Removal of topsoil or infilling within 100m of Natura 2000 sites whose qualifying features include intertidal or marine habitats where potential for surface water runoff exists. *(extensive concrete resurfacing works and construction of RC concrete wall)*	Y
3.6	Development of a large scale within 1km of Natura 2000 sites whose qualifying features include intertidal or marine habitats, which involves the production of an EIS.	N
4	**Impacts on other designated woodlands and grasslands** (woodland, upland grassland, lowland grassland, coastal grassland including dunes). *Please answer the following if the answer to question 2d in table 2 was yes.* *Does the development involve any of the following:*	
4.1	Works within the boundary of a Special Area of Conservation whose qualifying interests include woodland or grassland habitat types.	N
4.2	Development within 200m of Natura 2000 site with woodland or grassland habitats.	N
4.3	Development of a large scale within 1km of Natura 2000 site with woodland, grassland or coastal habitats which involves the production of an EIS.	N
5	**Impacts on birds in SPAs** *Please answer the following if the answer to question 2e in table 2 was yes.* *Does the development involve any of the following:*	
5.2	Erection of wind turbines within 1km of an SPA.	N
5.3	All construction works within 100m of SPA (River Nore), including the development of cycle ways or walking routes	N
5.4	Infilling of coastal habitats within 500m of intertidal SPA.	N
5.5	Works within 1km of coastal SPA which will result in discharges to rivers or streams that are directly connected to designated sites.	N
	.	

Conclusion: If the answer to question 1 and 2a-e are no or n/a, significant impacts on habitats within Natura 2000 sites and on SPAs can be ruled out. No further assessment is required in relation to habitats or birds. If the answer to any question in table 2 is yes, you may require further information, unless you are satisfied that the project proponents have incorporated adequate mitigation into their design to avoid impacts on the Natura 2000 site (eg water pollution protection measures). Such information should be provided in the form of a Natura Impact Statement which should address the particular issues of concern as identified through the above.

Table 4: Consideration of potential impacts on protected species
Many of our Special Areas of Conservation are designated for species as well as for habitats. These are listed below, alongside the sites for which they are designated. Included is a short list of the types of activities which could have an impact on these species. Please tick if you are concerned that the proposed development could have an impact on these species.

Species	Relevant Sites	Activites which could have impacts on species	Possible Impacts Identified? Y/N
Otter	River Nore River Barrow Lower River Suir Note: Otters are a strictly protected species. All breeding sites and resting places are protected regardless of whether or not they are within or external to Special Areas of Conservation.	Activities that interfere with river banks.	Y
Atlantic Salmon	River Barrow River Nore Lower River Suir	Activities that interfere with water quality, levels or the river bed;	Y
River Lamprey	River Barrow River Nore Lower River Suir	Activities that interfere with water quality, levels or the river bed;	Y
Brook Lamprey	River Barrow River Nore Lower River Suir	Activities that interfere with water quality, levels or the river bed;	Y
Sea Lamprey	River Barrow River Nore Lower River Suir	Activities that interfere with water quality or the river bed – estuarine areas;	Y
Twaite Shad	Lower River Suir	Activities that interfere with water quality or the river bed – estuarine areas;	Y
Crayfish	Lower River Suir	Activities that interfere with water quality or the river bed;	Y
Freshwater Pearl Mussel	River Barrow River Nore Lower River Suir	Activities that interfere with water quality, levels or the river bed ;	Y
Nore Freshwater Pearl Mussel	River Nore	Activities that interfere with water quality, levels or the river bed ;	N

Conclusion: If the answer to all of the above is no, significant impacts on species can be ruled out. If the answer to any of the above is yes, then further information is likely to be required in relation to potential for impact on that particular species. Where potential impacts are identified on Otters or on Bats outside designated sites, then further information should be sought in the form of a species specific survey. In these cases, appropriate assessment is not required.

STEP 3. Assessment of Likely Significant Effects

(a) Identify all potential direct and indirect impacts that may have an effect on the conservation objectives of a European site, taking into account the size and scale of the project under the following headings:

Impacts:	Possible Significance of Impacts: (duration/magnitude etc.)

Construction phase e.g. • Vegetation clearance • Demolition • Surface water runoff from soil excavation/infill/landscaping (including borrow pits) • Dust, noise, vibration • Lighting disturbance • Impact on groundwater/dewatering • Storage of excavated/construction materials • Access to site • Pests	The works included the construction of a retaining wall adjacent to the back drain to the River Suir and extensive concrete works which, due to proximity of these concrete works to the drain and the presence of a direct hydrological pathway/connection from works to Lower River Suir SAC itself, the planning authority considers that it cannot be demonstrated beyond any reasonable doubt that the works had no potential to impact the conservation objectives of the River Suir SAC and that mitigation measures were not required (notwithstanding design including of drainage systems). In the presence of such doubt, the Planning Authority must take the precautionary approach and seek a Stage 2 Appropriate Assessment (Natura Impact Statement).
Operational phase e.g. • Direct emission to air and water • Surface water runoff containing contaminant or sediment • Lighting disturbance • Noise/vibration • Changes to water/groundwater due to drainage or abstraction • Presence of people, vehicles and activities • Physical presence of structures (e.g. collision risks) • Potential for accidents or incidents	None significant anticipated
In-combination/Other	

(b) Describe any likely changes to the European site:	
Examples of the type of changes to give consideration to include: • Reduction or fragmentation of habitat area • Disturbance to QI species • Habitat or species fragmentation • Reduction or fragmentation in species density • Changes in key indicators of conservation status value (water or air quality etc.) • Changes to areas of sensitivity or threats to QI • Interference with the key relationships that define the structure or ecological function of the site	Works undertaken may have resulted in all of the aforementioned effects/changes to the Lower River Suir SAC. Works were undertaken and retention application submitted afterwards. The application would have ordinarily required the submission of a Stage 2 Appropriate Assessment to assess the potential effects of the works on the Lower River Suir SAC. It cannot be demonstrated beyond any reasonable doubt that the works had no potential to impact the conservation objectives of the River Suir SAC and that mitigation measures were not required (notwithstanding design including of drainage systems).

(c) Are *'mitigation'* measures necessary to reach a conclusion that likely significant effects can be ruled out at screening?	
x Yes ☐ No	**Of view that mitigation measures would be necessary if development for retention was for proposed instead.**

Step 4: Habitats Directive Screening Conclusion Statement		
Conclusion:		
	Tick as Appropriate:	**Recommendation:**
(i) It is clear that there is **no likelihood** of significant effects on a European site.	☐	The proposal can be screened out: Appropriate assessment not required.
(ii) It is **uncertain** whether the proposal will have a significant effect on a European site.	X	☐ Request further information to complete screening X Request NIS *(development to be retained would ordinarily have necessitated Stage 2 AA NIS)* ☐ Refuse planning permission
(iii) **Significant effects** are likely.	☐	☐ Request NIS ☐ Refuse planning permission
Signature and Date of Recommending Officer:	Niall Sheehan 09/03/2026	

Comhairle Chontae Chill Chainnigh
Kilkenny County Council

ZINC PROPERTIES LTD C/O UNITED METALS RECYCLING EASTWAY BUSINESS PARK BALLYSIMON ROAD LIMERICK	Statement Date:	26-03-26
	Our Ref:	1094362
	Contact:	Catherine Norton
	Contact Number:	056 7794142

Rates Customer Statement: 01 Jan 2022 - 26 Mar 2026

Please see copy of statement below

Date	Details	Debit(€)	Credit(€)	Balance(€)
01-01-22	Open Bal			€ .00
09-03-22	tfr rates from 09.03.22 - 2022	€ 6, 025.32		€ 6, 025.32
07-11-22	RV001 BANKS/1050728 10943 Pay		€ 6, 025.32	€ .00
01-01-23	817718000 2023	€ 3, 800.70		€ 3, 800.70
22-05-23	RV001 BANKS/1096042 10943 Pay		€ 7, 601.40	€ -3, 800.70
01-07-23	817718000 2023	€ 3, 800.70		€ .00
08-12-23	5.8% RIGS 2023 Pay		€ 250.00	€ - 250.00
01-01-24	817718000 2024	€ 7, 601.40		€ 7, 351.40
14-03-24	RV001 BANKS/1168590 10943 Pay		€ 7, 351.40	€ .00
01-01-25	817718000 2025	€ 7, 896.60		€ 7, 896.60
08-02-25	817718000 2025	€ 16, 813.89		€ 24, 710.49
02-04-25	5.8% RIGS 2024 Pay		€ 250.00	€ 24, 460.49
22-05-25	RV001 BANKS/1274598 10943 Pay		€ 23, 860.49	€ 600.00
26-05-25	RV001 BANKS/1275626 10943 Pay		€ 300.00	€ 300.00
26-06-25	8.3% RIGS 2025 Pay		€ 300.00	€ .00
01-01-26	817718000 2026.	€ 27, 785.80		€ 27, 785.80
09-02-26	RV001 BANKS/1342342 12000 Pay		€ 12, 621.96	€ 15, 163.84
		Closing Balance(€)		€ 15, 163.84

RATE DEMAND 2022

COMHAIRLE CHONTAE CHILL CHAINNIGH
KILKENNY COUNTY COUNCIL, COUNTY HALL,
JOHN STREET, KILKENNY, R95 A39T
PHONE: 056 7794209: EMAIL: RATES@KILKENNYCOCO.IE

*Demand Note **for the County** rate made on 28th January 2022, **for** service of the year ending **31st December** 2022 leviable in two moieties together with arrears.*
*Ráta éileamh Contae déanta ar 28ú Eanáir 2022, le haghaidh seirbhísína na bliana dar **chríoch 31ú Nollaig** 2022 agus é inghearrtha in dhá thráthchuid mar aon le riaráistí.*

PADDY BARRETT
MTL PROPERTIES LIMITED
91 HARCOURT STREET
DUBLIN 2

Customer No:	1009300
VO Number:	226729
LAID Number:	817718000
Assessable Valuation:	€36,900.00
Rate Demand:	€7,380.00
Arrears / Credit:	€0.00
1st Moiety:	€3,690.00
2nd Moiety:	€3,690.00
Total Amount Due:	€7,380.00

LOCATION: LOCAL NO/MAP REF: 6CAB,NEWRATH & INTAKE,KILCULLIHEEN,WATERFORD

1ST Moiety & Arrears (if any) An chéad chuid agus na riaráistí (más ann)	2ND Moiety An dara chuid eile	Payments/ Adj Íouaíochtaí / coigeartuithe	Balance due at 16/02/2022 Iarmhéid dlite ag
€3,690.00	€3,690.00	€0	€7,380.00

ANNUAL RATE ON VALUATION: €0.20

I hereby demand payment of the Rates as set out above. The first moiety of the Rate together with Arrears (if any) being payable forthwith and the second moiety due on the 1st July 2022. **This form is not to be used as a receipt for rates.** Iaram leis seo go n'íocfar an rátaí mar a luaitear thuas. Tá an Chéad Leath den rátaí mar aon le riaráistí (más ann) iníochta láithreach agus beidh an Dara Leath iníochta ar lú Iúil 2022. **Níl an fhoirm seo le húsáid mar admháil ar rátaí.**

Revenue Collector: C O FLYNN Tel: 0879459758
Signed: Catherine Flynn
Address: Knockelly,Fethard,Tipperary Date: 16/02/2022

Valuation details/Sonraí Luachala:

Land Valuation: Luacháil Talún	€0.00	*D.E.D. T.C.*	KILCULLIHEEN
Building Valuation: Luacháil a Thógáil	€36,900.00	*Townland: Baile Fearainn*	NEWRATH & INTAKE
Other Valuation: Luacháil Eile	€0.00	*Description: Cursíos*	
Total Valuation: Luacháil Iomlán	€36,900.00	*Map Reference: Tagartha Léarscáil*	6Cab

The following is a breakdown of the Council's gross revenue expenditure as per Kilkenny County Council's Adopted Budget 2022:

1. Housing & Building	€22,101,309
2. Road Transport & Safety	€26,590,403
3. Water Services	€7,255,249
4. Development Management	€10,502,678
5. Environmental Services	€12,177,576
6. Recreation & Amenity	€7,174,770
7. Agriculture & Education, Health & Welfare	€680,461
8. Miscellaneous Services	€7,390,355
TOTAL EXPENDITURE	**€93,872,801**

Note: This expenditure will be part funded by Government Grants and income from Goods & Services. The shortfall between expenditure and income will be funded from the General Rate.

PAYMENT MAY BE MADE:

1. Directly to Receipts Office - County Hall, John Street, Kilkenny between 9.10a.m. and 1.00p.m. Monday to Friday, telephone number 056-7794229.

2. By Post - Cheques, Money Order and Postal Orders should be crossed and made payable to Kilkenny County Council and forwarded to The Receipts Office, Kilkenny County Council, County Hall, John Street, Kilkenny.

3. By Credit Transfer/Standing Order/Direct Debit to:

Kilkenny County Council, Bank of Ireland, Parliament Street, Kilkenny.

Account Details:	Sort Code:	90-60-64
	Account No:	10946764
	Swift Code (BIC):	BOFI IE 2D
	IBAN NO:	IE 12 BOFI 906064 10946764

Email to submit Remittances bankreconciliation@kilkennycoco.ie

4. To the Revenue Collector – Name, Address and telephone number overleaf.

NB: Please ensure that you quote your Customer Number and LAID Number with all payments.

Kilkenny County Council
Comhairle Cill Chainnigh

Dear Rate Payer,

Please find enclosed your Rate Demand (bill) for Commercial Rates for 2022.

On 26th November 2021, the Elected Members of Kilkenny County Council adopted a budget for 2022 on behalf of the people of Kilkenny with a total estimated expenditure of €93.9 million. Commercial Rates income contributes 22% of the total annual income required to meet this estimated expenditure.

I wish to bring the following to your attention:-

Payment of Commercial Rates

Commercial Rates are payable in two moieties, the first moiety and arrears (unpaid Rates from previous year(s)) plus any outstanding Property Entry Levy (if any) is due on receipt of your Demand, the second moiety is payable on 1st July, **2022**. Should you wish to avail of the Rates Incentive Grant Scheme please see details overleaf. For further information on payment methods and Kilkenny County Council bank details please refer to the rate demand enclosed.

Rates Waiver Quarter 1, 2022

In recognition of the continuing impact of Covid-19, the Government announced another Rates Waiver for Quarter 1, 2022. **Please note that the Quarter 1 Rates Waiver is only applicable to certain categories of business. This waiver is not reflected in 2022 Rate Demands and will be applied automatically to eligible businesses over the coming weeks.** If eligible you will be notified when the credit is applied to the account. For further information see www.kilkennycoco.ie

Vacant/Unoccupied Commercial Premises

In the event that your commercial premises is vacant, rates are due in full unless appropriate documentation is produced and submitted to the Rates Office that meets the eligibility criteria. Should your property become vacant at any stage during the year, please notify the Rates Office immediately to verify the vacancy period. **Owners of vacant commercial premises who fail to comply with the vacancy application criteria will be liable for payment of their rate demand in its entirety. Please see details overleaf.**

Thank you for your continuing support. Should you have any queries or require further assistance, the Rates Team is available to assist you on. Please quote your customer number and/or LAID number as outlined on your rate demand.

Tel: 056-7794209 **E-mail:** rates@kilkennycoco.ie
Address: Commercial Rates Section, County Hall, John Street, Kilkenny, R95 A39T.

Yours sincerely,

Martin Prendiville,
Head of Finance,
Kilkenny County Council.

Rates Incentive Grants Scheme 2022

The 2022 "Rates Incentive Grants Scheme" is available to all Rate payers subject to certain terms and conditions. As approved at Kilkenny County Council's 2022 Budget Meeting, Rate payers can avail of a grant of **3%** of the value of their 2022 Rate Demand (excluding arrears) up to a maximum value of €250.

Terms & Conditions
The terms and conditions of the 2022 "Rates Incentive Grants Scheme" are as follows. There are two payment options:

***Option 1* – Pay in 2 Moieties**
Pay your first moiety & arrears, plus outstanding Property Entry Level (PEL) if any, before the end of May 2022. Pay your second moiety before the end of October 2022 at the latest, and deduct 3% up to the maximum from your 2022 Demand.
***Option 2* – Monthly Payment Plan**
Pay your Rates & Arrears plus any outstanding PEL if any, in full in equal consecutive monthly instalments by standing order/direct debit or by other consecutive monthly arrangement before the end of October 2022 and deduct 3% up to the maximum from your 2022 Rate Demand. **Your monthly payment plan must commence prior to 31st May 2022.**

NOTE: Terms & conditions may vary subject to Rates Waiver 2022 eligibility.

RATES ON VACANT/UNOCCUPIED COMMERCIAL PREMISES

The owners of vacant premises within the Council's administrative area shall be entitled to avail of a vacancy strike off up to a maximum of 90% of the total Rates due (less arrears) for 2022, (i.e. 10% of the Rates will have to be paid prior to application for strike off.

In order for an application for a vacancy strike off of Commercial Rates to be successful, it must meet the following requirements:

- The property must be vacant and available for letting and the owner is unable to obtain a suitable tenant at a suitable rent **OR**
- The property must be vacant for the purpose of carrying out of additions, alterations or repairs thereto.

To support an application for a vacant property, **the following documentation must be submitted:**

- **Completed Vacancy Form** (available from the Rates Office) signed by a Commissioner for Oaths.
- **Newspaper / Internet Advertisement** showing the date(s) of insertion confirming that the property was available for letting during the relevant period pertaining to the vacancy **OR**
- **A certificate from the Contractor** or person carrying out the alterations, additions or repairs and Builders Accounts or other Statements of Account relating to the work to be carried out

On receipt of the above, an official from the Rates office may undertake a site visit to verify the vacancy for the purpose of 90% strike off.

Request for a NEW Standing Order

SETTING UP YOUR STANDING ORDER (S/O)

- A separate form should be completed for each standing order you wish to set up. Neither photocopies nor use of a highlighter are acceptable.
- All fields marked with * are mandatory. Incorrect, illegible and incomplete forms will be returned to you without your new standing order being set up.
- This form should be completed in BLACK PEN and posted to Kilkenny County Council, County Hall, John Street, Kilkenny. Please allow 10 working days prior to the first payment due date. If the form is not received before your first payment is due, your standing order will take effect from the next payment due date.
- Standing Orders can only be operated on a Current Account.

YOURACCOUNTDETAILS

Details of the account from which payments will be paid

* ACCOUNT NAME:

* ACCOUNT NUMBER: * SORT CODE:

* IBAN

* BIC

BENEFICIARYDETAILS

Details of the account to which payments will be sent

If this new S/O replaces an existing S/O to the same beneficiary account number Tick YES.

YES (I request my bank to cancel my existing S/O to the same beneficiary and set up a new S/O as detailed below)

BRANCH USE ONLY (S/O NUMBER)

* ACCOUNT NAME:	K I L K E N N Y C O U N T Y C O
* SORT CODE	9 0 6 0 6 4
* ACCOUNT NUMBER	1 0 9 4 6 7 6 4
*IBAN	I E 1 2 B O F I 9 0 6 0 6 4 1 0 9 4 6 7 6 4
* BIC	B O F I I E 2 D
* REFERENCE	

characters (reference will appear on beneficiary's statement)

PAYMENTDETAILS

* FREQUENCY   WEEKLY ☐   FORTNIGHTLY ☐   MONTHLY ☐

QUARTERLY ☐   YEARLY ☐   OTHER

* START DATE:

END DATE:

* AMOUNT:

CONTACT NUMBER

AMOUNT IN WORDS:

* CUSTOMER SIGNATURE(S):

My/Our account will at all times contain sufficient funds to enable each payment to be made on the due date. I/We understand that if three consecutive payments are not made due to insufficient funds, you will cancel this standing order without further reference to me/us.

Internal Use Only

Account Verification: Personally Known ☐ ID / PIN Verified ☐ Signature(s) checked against mandate ☐

Taken by: Staff Signature ____________________ Staff Number __________

DATA PROTECTION CONSENT FORM

Administration of Direct Debit/Standing Order Forms

Data Protection Acts 1988 to 2018

I, __________________________ consent to the collection and processing of the data provided by me to Kilkenny County Council and the sharing of this data with relevant agencies/bodies for the purposes of administration of Direct Debit/Standing Order Forms.

Any personal information which you provide may be shared/exchanged with Solicitors, Courts & Third Party Debt Collection Agency & Insurance, to carry out our legal obligations, for administration of any tax, duty or other money owing to Kilkenny Local Authority.

Kilkenny County Council will treat all information and personal data you give us as confidential. We will retain your data for no longer than is necessary for the purpose of administration of any tax, duty or other money owing to Kilkenny Local Authority in accordance with the Council's Retention Policy.

Signed: ________________________________ Date: ______________

Name: ________________________________

(in Block Capitals)

○ I do not consent to my data being processed, shared and stored by **Kilkenny County Council for the purposes outlined above.**

Signed: ________________________________ Date: ______________

Name: ________________________________

(in Block Capitals)

Office Use – This doc must be scanned to customer account reference Rate Demand 2020 Standing Order.

THIS FORM SHOULD BE COMPLETED IF YOU WISH TO PAY YOUR RATE DEMAND BY DIRECT DEBIT AND ON COMPLETION SHOULD BE RETURNED TO THE ARREARS MANAGEMENT SECTION, KILKENNY COUNTY COUNCIL, COUNTY HALL, KILKENNY, R95 A39T. SEE OVERLEAF ALSO.

SEPA Direct Debit Mandate

UNIQUE MANDATE REFERENCE:

CREDITOR IDENTIFIER: IE59ZZZ305199

Legal Text: By signing this mandate form, you authorise (A) Kilkenny County Council to send instructions to your bank to debit your account and (B) your bank to debit your account in accordance with the instruction from Kilkenny County Council.

As part of your rights, you are entitled to a refund from your bank under the terms and conditions of your agreement with your bank. A refund must be claimed within 8 weeks starting from the date on which your account was debited. Your rights are explained in a statement that you can obtain from your bank.

Please complete all the fields below marked *

*Your Name

*Your Address:

Address Line 1______________________________

Address Line 2______________________________

*City/postcode * Country:

* Account number (IBAN)

*Swift BIC

PLEASE COMPLETE & RETURN FORM TO:

*Creditors Name	KILKENNY COUNTY COUNCIL
*Creditors Address Line 1	COUNTY HALL
*Address Line 2.	JOHN ST
*Country	KILKENNY

*Type of payment Recurrent ◯ **or** One-Off Payment ◯ (Please tick √)

*Date of signing:

*Signature(s)

*Tel No:

THIS FORM SHOULD BE COMPLETED IF YOU WISH TO PAY YOUR RATE DEMAND BY DIRECT DEBIT AND ON COMPLETION SHOULD BE RETURNED TO THE ARREARS MANAGEMENT SECTION, KILKENNY COUNTY COUNCIL, COUNTY HALL, KILKENNY, R95 A39T. SEE OVERLEAF ALSO.

DATA PROTECTION CONSENT FORM
Administration of Direct Debit/Standing Order Forms
Data Protection Acts 1988 to 2018

I, ________________________ consent to the collection and processing of the data provided by me to Kilkenny County Council and the sharing of this data with relevant agencies/bodies for the purposes of administration of Direct Debit/Standing Order Forms.

Any personal information which you provide may be shared/exchanged with Solicitors, Courts & Third Party Debt Collection Agency & Insurance, to carry out our legal obligations, for administration of any tax, duty or other money owing to Kilkenny Local Authority.

Kilkenny County Council will treat all information and personal data you give us as confidential. We will retain your data for no longer than is necessary for the purpose of administration of any tax, duty or other money owing to Kilkenny Local Authority in accordance with the Council's Retention Policy.

Signed: ______________________________ Date: _____________

Name: ______________________________

(in Block Capitals)

○ I do not consent to my data being processed, shared and stored by Kilkenny County Council for the purposes outlined above.

Signed: ______________________________ Date: _____________

Name: ______________________________

(in Block Capitals)

Office Use – This doc must be scanned to customer account reference Rate Demand 2020 SEPA

COMHAIRLE CHONTAE CHILL CHAINNIGH
KILKENNY COUNTY COUNCIL
County Hall, John Street, Kilkenny.
Demand Note for County Rate made on 02nd February, 2018
For Service of Year Ending 31st December 2018

COUNTY KILKENNY

DEMAND NOTE

RATE DEMAND 2018 1815

RAYMOND CARROLL
MTL PROPERTIES
TOP HOUSE
PROMENADE ROAD DUBLIN 3
Ireland
1001253561

Demand No. UIMH AN EILIMH	81489199	Revenue Collector 03
Account No. UIMH ANCHUNTAIS	1009300	
Our Ref.	900001251	

Location: NEWRATH AND INTAKE

Townland *Baile Fearainn*	ED/TL No. *Uimh. T./B.F.*	VO Property No *Uimhir Ratala*	DESC./TYPE *Cineal Gin.*	Map Reference or Area *Tagairt Learscaile No Ceantar*	Valuation Liable for Rates *Luachail A nDlitear Ratai Uirthi*
NEWRATH AND INTAKE	1066304	226729	203	6Cab	36,900.00 COM

Total Valuation Liable for Rates *Luachail Iomlan A nDlitear Ratai Uirthi*
36,900.00

Rate Demanded *An Rata Ata A Eileamh*
7,380.00

1st Moiety *An Chead Ghala*	2nd Moiety Payable 1st July 2018 *An Dara Ghala Iniochta 1 Iuil 2018*	Total Rate Demanded *An Rata IomlanAta A Eileamh*
3,690.00	3,690.00	7,380.00

GROSS REVENUE EXPENDITURE

		€
1.	Housing & Building	15,863,900
2.	Road Transport & Safety	20,107,800
3.	Water Services	6,578,900
4.	Development Management	8,693,200
5.	Environmental Services	9,721,600
6.	Recreation & Amenity	6,021,900
7.	Agriculture & Education, Health & Welfare	636,800
8.	Miscellaneous Services	6,526,400
	TOTAL EXPENDITURE	**74,150,500**

Note: This expenditure will be part-funded by Government Grants and income from Goods and Services. The shortfall between expenditure and income will be funded from the General rate.

ANNUAL RATE ON VALUATION
RATEABLE VALUATION MULTIPLIER
DETAILS (formally rate in £) €0.20

SIGNED: Battonsby
REVENUE COLLECTOR

ADDRESS: KNOCKELLY,FETHARD
CO TIPPERARY

I HEREBY DEMAND PAYMENT OF THE RATE AS SHOWN HEREON. THE FIRST MOIETY AND ARREARS ARE PAYABLE FORTHWITH AND THE SECOND MOIETY ON THE 1st JULY 2018
PAYMENT MAY BE MADE:-
1. DIRECTLY TO COUNTY HALL,JOHN ST.,KILKENNY
2. BY CREDIT TRANSFER/STANDING ORDER/DIRECT DEBIT TO A/C No.10946764 BANK OF IRELAND,PARLIAMENT ST,. KILKENNY (PLS QUOTE ACCOUNT NO) SORT CODE 906064. IBAN IE12BOFI90606410946764, BIC BOFIIE2D.

DATE: 02ND FEBRUARY 2018

THIS FORM IS NOT TO BE USED AS A RECEIPT FOR RATES

THIS DEMAND IS FOR RATES OWING FOR 2018 AND DOES NOT INCLUDE ANY ARREARS THAT MAY BE DUE

KILKENNY COUNTY COUNCIL

Demand Note for County Rate made on 27th January, 2017
For Service of Year Ending 31st December 2017

DEMAND NOTE

RAYMOND CARROLL
MTL PROPERTIES
TOP HOUSE
PROMENADE ROAD DUBLIN 3
Ireland
1001253561

Demand No. UIMH AN EILIMH	81341263	Revenue Collector 03
Account No. UIMH ANCHUNTAIS	1009300	
Our Ref.	900001251	

Location: NEWRATH AND INTAKE

Townland *Baile Fearainn*	ED/TL No. *Uimh. T./B.F.*	VO Property No *Uimhir Ratala*	DESC./TYPE *Cineal Gln.*	Map Reference or Area *Tagairt Learscaile No Ceantar*	Valuation Liable for Rates *Luachail A nDlitear Ratai Uirthi*
NEWRATH AND INTAKE	1066304	226729	58	6Cab	32.00 COM

Total Valuation Liable for Rates *Luachail Iomlan A nDlitear Ratai Uirthi*
32.00

Rate Demanded *An Rata Ata A Eileamh*
1,750.40

1st Moiety *An Chead Ghala*	2nd Moiety Payable 1st July 2017 *An Dara Ghala Iniochta 1 Iuil 2017*	Total Rate Demanded *An Rata IomlanAta A Eileamh*
875.20	875.20	1,750.40

I HEREBY DEMAND PAYMENT OF THE RATE AS SHOWN HEREON. THE FIRST MOIETY AND ARREARS ARE PAYABLE FORTHWITH AND THE SECOND MOIETY ON THE 1st JULY 2017
PAYMENT MAY BE MADE:-
1. DIRECTLY TO COUNTY HALL,JOHN ST.,KILKENNY
2. BY CREDIT TRANSFER/STANDING ORDER/DIRECT DEBIT TO A/C No.10946764 BANK OF IRELAND,PARLIAMENT ST,. KILKENNY (PLS QUOTE ACCOUNT NO) SORT CODE 906064. IBAN IE12BOFI90606410946764, BIC BOFIIE2D.

DATE: 27th JANUARY 2017

THIS DEMAND IS FOR RATES OWING FOR 2017 AND DOES NOT INCLUDE ANY ARREARS THAT MAY BE DUE

GROSS REVENUE EXPENDITURE

		€
1.	Housing & Building	15,962,000
2.	Road Transport & Safety	17,093,900
3.	Water Services	6,778,100
4.	Development Management	7,894,900
5.	Environmental Services	9,061,000
6.	Recreation & Amenity	5,917,500
7.	Agriculture & Education, Health & Welfare	797,300
8.	Miscellaneous Services	6,659,700
	TOTAL EXPENDITURE	**70,164,400**

Note: This expenditure will be part-funded by Government Grants and income from Goods and Services. The shortfall between expenditure and income will be funded from the General rate.

BASE YEAR ADJUSTMENT (BYA)

RATEABLE VALUATION MULIPLIER(RVM) DETAILS(formerly Rate in the £) €54.90

FORMER KILKENNY COUNTY COUNCIL RATING AREA (BYA) -0.20

RVM €54.90 LESS FORMER COUNTY (BYA) €0.25 = General Rate €54.70

SIGNED: [signature]
REVENUE COLLECTOR

ADDRESS: KNOCKELLY,FETHARD
CO TIPPERARY

THIS FORM IS NOT TO BE USED AS A RECEIPT FOR RATES

17-1-4

Peter Thomson

From: Property Agent <zincprop@gmail.com>
Sent: Thursday 26 March 2026 16:56
To: Peter Thomson
Subject: Zinc Properties - Newrath

Dear Mr Thomson,

I refer to your questions regarding my involvement with the acquisition of the site and the situation when it was being acquired.

I met Des Purcell (Auctioneer) on the site to discuss its acquisition. I was aware that the then-current owner had had the property on the market for a considerable time, but do not have any further details on that. Des Purcell's office may be able to assist on that.

At the time, TedCastle Oil was working out of the rear of the large warehouse and from the rear service yard and there were other operating out of the front of the large warehouse.

We eventually acquired the site in 2021. There were title issues that delayed closing.

TedCastle Oil were still operating from there when we acquired the site and moved out shortly after.

If necessary, I can prepare and sign an affidavit confirming all of the above.

Kind Regards,

Brian Whelan
087 6790771