

Date: 6th November 2024.

Our Ref: ED/1162.

Eamon & Teresa Naughton Jonestown, Edenderry, Co. Offaly

RE: Application for a Declaration of Exempted Development under Section 5 of Planning and Development Act 2000 (as amended) for development at Kennycourt, Brannockstown, Naas, Co. Kildare.

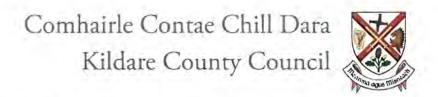
Dear Sir/Madam,

I refer to your correspondence received on 14th October 2024 in connection with the above. Please find enclosed Receipt no. FIN1/0/505059 in relation to fee paid.

Please find attached declaration made under Section 5 of Planning and Development Acts 2000 (as amended) in this regard.

Yours sincerely,

Senior Executive Officer, Planning Department.



Declaration of Development & Exempted Development under Section 5 of the Planning and Development Act 2000 (as amended).

ED/1162.

WHEREAS a question has arisen as to whether infilling areas by importing clay to make land more suitable for mowing grass and weed control at Kennycourt, Brannockstown, Naas, Co. Kildare, is exempted development

AS INDICATED on the plans and particulars received by the Planning Authority on 14th October 2024

AND WHEREAS Eamon & Teresa Naughton requested a declaration on the said question from Kildare County Council

AND WHEREAS Kildare County Council as the Planning Authority, in considering this application for a declaration under Section 5 of the Planning and Development Act 2000 (as amended), had regard to;

- (a) Planning and Development Act 2000 (as amended) and
- (b) Planning and Development Regulations 2001 (as amended)

AND WHEREAS Kildare County Council has concluded that the development comprises works to which the provisions of the following applies:

- (a) Sections 2, 3, of the Planning and Development Act 2000 (as amended):
- (b) Article 8C of the Planning and Development Regulations 2001(as amended):
- (c) The nature, extent and purpose of the works

NOW THEREFORE Kildare County Council, in exercise of the powers conferred on it by Section 5(2)(a) of the Planning and Development Act 2000 (as amended), hereby decides that the infilling areas by importing clay to make land more suitable for mowing grass and weed control at Kennycourt, Brannockstown, Naas, Co. Kildare

is development and is NOT exempted development as defined by the Planning and Development Act 2000 (as amended) and the Planning and Development Regulations 2001 (as amended) as it does not fit within the interpretation of Article 8C of the Planning and Development Regulations 2001 (as amended).

Please note that any person issued with a declaration under subsection 2(a) of the Planning and Development Act 2000 (as amended) may on payment to the Board of the prescribed fee, refer a declaration to An Bord Pleanála within 4 weeks of the issuing of the decision.

6th November 2024

Senior Executive Officer, Planning Department.

KILDARE COUNTY COUNCIL



PLANNING & STRATEGIC DEVELOPMENT DEPARTMENT

Section 5 referral & declaration on development & exempted development

Planning & Development Act 2000 (as amended)

Reference No. ED/1162.	
Name Of Applicant(s):	Eamon & Teresa Naughton.
Address Of Development:	Kennycourt, Brannockstown, Co. Kildare.
Development Description:	Infill areas to make land more suitable for mowing
	grass and weed control.
Due date	11/10/2024.

Introduction

This is a request for a **DECLARATION** under Section 5(1) of the Planning and Development Act 2000 (as amended) to establish whether under Section 5 of the Act the works infill areas to make land more suitable for mowing grass and weed control.

Site Location

The site is located within the rural townland of Kennycourt which is southeast of Brannockstown.



Fig 1: Site Location and context



Fig 2: Aerial view of subject site (Google Images)

Description of Proposed Development
The works as described within the application form are as following, "infill areas circled from 1metre to ¾ metre and to 1½ metres to make it safe as its extremely

dangerous operating machinery mowing grass and toping for weed control and in the interest of health and safety for man and beast."



Fig 3. Drawing submitted of proposed works.

It is noted the works proposed appear to be located in the field to the south of the site location demarcation.

Additionally, the description within the application form states 1½metres, however the drawing (fig 3) above does not state infill of 1½meters.

Planning History

ED1028:Section 5 Exempt Development Declaration was issued to Eamon and Teresa Naughton stating for the infilling the lands with soils to facilitate the recontouring of lands at Kennycourt, Brannockstown, Co. Kildare with soils which are to be sourced from sites where the Economic Operator will process an Article 27 application with the EPA, where the soil will be inert from greenfield sites **is exempt development.** This was issued in June 2023.

This was on land to north of the land the subject of this Section 5.

08/909: Eugene McDermot was **granted** permission for a sheep shed and dungstead on the land of which the land indicated within the red line boundary as per fig3 above, formed part thereof.

<u>Flooding</u>

Small areas indicated of Pluvial Flooding as per the OPW mapping.



Fig 4: KCC GIS OPW Flood Data.

Relevant Referrals to An Bord Pleanala

ABP Ref. 316012-23- in April 2024 the Bord decided that, in the question as to whether:

- the importation and deposit of soil and/or subsoil from off-site into a number of heaps on the land,
- (b) the parking of an industrial vehicle bearing a large arm (or a type which can be used to distribute/move soil and/or subsoil) on this land and parking of commercial trucks on site,
- (c) the use of this property for non-agricultural external storage,
- (d) the erection of a circa 3.0-metre-tall timber fence on the land,
- (e) the sorting of soil and subsoil, the placing the sorted matter into bags and the transportation of these bags off the site, and
- (f) the use of a large barrel-vaulted structure which has been erected on the site for the sorting, bagging and dispatch of soil and subsoil,

all at Painestown, Kill, County Kildare is or is not development or is or is not exempted development,

The Bord decided that the importation of and deposit of soil and/or subsoil, the use of the shed and activities on site for sorting bagging of soil and/or subsoil and

transportation off site, the parking of commercial vehicles, and the erection of a three metre high timber fences development and is not exempted development.

- **ABP Ref. RL2987** in April 2013 the Board decided that, in the question of whether the importation of soils and overburden materials for spreading on agricultural land at Barntick, Clarecastle, Co. Clare is or is not development or is or is not exempted development:
 - o The importation of soils and spreading on agricultural land constituted development (Section 3, P&D Act, 2000, as amended),
 - o The soils and overburden materials to be imported to the farm holding constituted 'waste', and The activity, therefore, did not come within the scope of Article 8(c) of the Planning and Development Regulations, 2001, as amended.
- **ABP Ref. RL3034** In May 2013 the Board decided that, in the question of whether land reclamation for agricultural purposes involving the re-contouring of land using soil as infill material at Bunnahowen, Belmullet, Co. Mayo is or is not development or is or is not exempted development:
 - o The importation of soil for infilling of land constitutes 'works' (Section 2(1) P&D Act 2000, as amended) and 'development' (section 3(1) P&D Act, 2000, as amended,
 - o Article 8C of the Planning and Development Regulations, 2001, as amended does not provide an exemption for the importation of soil from external sources to a farm holding for the purpose of re-contouring of land,
 - o It is not possible to state beyond reasonable doubt that the infilling of soil on this particular site would not have a significant negative impact on European sites.

The act of works referred to therefore was determined to be development and not exempted development (Section 4(4) P&D Act 2000, as amended).

- **ABP Ref. RL3116** In January 2014 the Board decided that, in the question of whether a waste recovery site involving the deposition, over a period of less than two years of less than 100,000 tonnes of fill consisting of clays and topsoil, at Woodford, Listowel, Co. Kerry, is or is not development or is or is not exempted development:
 - o The reclamation and re-contouring of land through deposition of fill constitutes an act of works and development (Sections 2 and 3 of the P&D Act 2000, as amended.
 - o Land reclamation coming within the scope of works referred to in the Land Reclamation Act, 1949, would normally constitute exempted development (Section 4(1)(I) P&D Act 2000, as amended),
 - o The deposition of a significant quantity of clays and topsoil alongside a stream that is directly connected to and in close proximity to an SAC would be likely to cause environmental pollution by way of siltation and it could not be

excluded that the development would be likely to have a significant effect on a European site,

o The works also come within the scope of section 4(4)(a) of the Planning and Development Act, 2000 (as amended) and therefore do not constitute exempted development, and (e) for the avoidance of doubt, the fill material of clays and topsoil that are imported from outside the landholding constitutes waste, and the development, therefore does not come within the scope of article 8C of the Planning and Development Regulations, 2001, as amended.

The act of works referred to therefore was determined, therefore, to be development and not exempted development.

ABP Ref.RL3540 – in January 2018 the Board decided in the question of the recovery of surplus excavated inert soil and the importing of that soil for infilling low lying area at Dunancory, Virginia, Co. Cavan:

- o The importation of soil for the purpose of infilling a low lying area of land constitutes 'works' and alteration of that land, and therefore 'development' as defined in Section 2 and Section 3, respectively, of the Planning and Development Act, 2000, as amended;
- o The development does not come within the scope of the exemption set out under section 4(1)(I) of the Planning and Development Act 2000, as amended by the Environment (Miscellaneous Provisions) Act 2011;
- o The development does not come within the scope of the exemption set out in Article 8C of the Planning and Development Regulations, 2001, in respect of Land Reclamation, because it is proposed to import material from outside the landholding in order to carry out the development, and furthermore the material proposed to be imported is a waste material (noting that the recovery of excavated inert soil, for the purpose of the improvement or development of land, is identified as a waste activity in the Waste Management (Facility Permit and Registration) Regulations 2007 (as amended));
- o The development does not come within the scope of Class 11 of Part 3 of Schedule 2 to the of the Planning and Development Regulations, 2001, as amended, (Land Reclamation infilling of wetlands) because of non-compliance with the conditions and limitations no. 1 of that Class, as the area in question exceeds the 0.1 hectares.

The Board therefore decided that the recovery of surplus excavated inert soil and the importing of that soil for infilling low lying area is development and is not exempted development.

ABP Ref. RL3479 – in May 2018 the Board decided that the importation of inert soil for the purposes of site restoration, and restoration works using imported inert soil, in respect of a quarry at Powerstown, County Carlow, is development and is not exempted development.

o The works the subject of this referral are development within the meaning of Sections 2 and 3 of the Planning and Development Act 2000, as amended,

o the subject works involves the importation and deposition on land of inert soil (whether or not it is deemed to comprise a waste or a byproduct) and therefore, pursuant to section 3(2)(b)(iii), the use of the land has materially changed and this constitutes development,

o the permission granted under An Bord Pleanála appeal reference number PL 01.129838 has expired and the conditions of that permission were not complied with to the satisfaction of the planning authority, and

o the works are not directly connected with or necessary to the management of a European Site in accordance with article 6(3) of the Habitats Directive. It has not been established, to the satisfaction of the Board, that there is not a hydrological relationship between the site and the River Barrow and River Nore Special Area of Conservation (Site Code: 002162) and, therefore, it cannot be established, beyond reasonable scientific doubt, that the subject works would not have significant effects on this European Site and, in the absence of a Natura impact statement, that the subject works would not have adverse effects on the integrity of the European Site.

Therefore, the works are not exempted development in accordance with Section 4(4) of the Planning and Development Act 2000, as amended.

ABP Ref. RL06S.RL3609 – in July 2018 the Board decided that the spreading of clean topsoil and subsoil, on the lands for agricultural use and the importing of that soil for recontouring of land at Oldcourt Lane, Oldcourt Ballycullen, Dublin 24 is development and is exempted development.

o The works the subject of this referral are development within the meaning of Sections 2 and 3 of the Planning and Development Act 2000, as amended, o the importation and spreading of soil for the purpose of recontouring land constitutes works, and is, therefore, development as defined in Section 2 and Section 3, respectively, of the Planning and Development Act, 2000, as amended,

o the proposed works would not comply with Condition and Limitation number 1 of Class 11 of Part 3 of Schedule 2 (Land Reclamation) and with the provisions set out within Article 6(3) of the Planning and Development Regulations, 2001, as amended. The proposed works would not, therefore, comprise exempted development under Article 6(3).

o Having regard to the nature of the proposed development, which entails the importation of material to the site which the Board is not satisfied is not waste material, the development does not come within the scope of the provisions of Article 8C of the Planning and Development Regulations, 2001, as amended, in respect of Land Reclamation, and does not, therefore, comprise exempted development under Article 8C, and

o Noted that land reclamation comes within the scope of works referred to in the Land Reclamation Act, 1949, and would normally constitute exempted development as set out in section 4(1)(I) of the Planning and Development Act, 2000, as amended. However, the works in question, comprising infilling of land, by imported material which the Board is not satisfied is not waste material, do not come within the meaning ascribed to land reclamation, as set out in article 8C of the Planning and Development Regulations, 2001, as amended, and therefore, do not constitute exempted development under section 4(1)(I) of the Act.

Relevant Legislative Background

Planning and Development Act 2000 (as amended)

Section 2(1)

'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)

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.

Section 5(7) EIA Screening

The proposed development is not specified in Part 2 of Schedule 5 of the Planning and Development Regulations 2001(as amended). In any event, it is considered, having regard to nature, size and location, the proposed development would not be likely to have significant effects on the environment. Therefore, EIA is not required.

Planning and Development Regulations 2001 (as amended)

Article 8(C) states

Land reclamation works (other than reclamation of wetlands) consisting of recontouring of land, including infilling of soil (but not waste material) within a farm holding, shall be exempted development.

Section 5(7) EIA Screening

The proposed development is not specified in Part 2 of Schedule 5 of the Planning and Development Regulations 2001(as amended). In any event, it is considered, having regard to nature, size and location, the proposed development would not be likely to have significant effects on the environment. Therefore, EIA is not required.

Article 6(1)

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.

Article 9 (1)(a)(i)

Restrictions on exemption.

9. (1) Development to which article 6 relates shall not be exempted development for the purposes of the Act.

<u>Assessment</u>

The development is for infill areas to make land more suitable for mowing grass and weed control.

Having regard to the statutory definition of the terms 'works' and 'development', referred to above, which define works as, amongst other things, any act or 'operation of construction' or 'alteration' and development as the 'carrying out of works on land', I would consider that the creation of new surface layer/s and the alteration of the existing land form would comprise both 'works' and 'development', as defined in the Planning and Development Act, 2000 (as amended).

Article 8C, of the Planning and Development Regulations, 2001 (as amended) states "Land reclamation works consisting of re-contouring of land, including infilling of soil (but not waste material) within a farm holding shall be exempted development."

Article 8C of the Regulations provides an exemption for land reclamation works, other than (a) the reclamation of wetlands and (b) infilling with waste material. An Bord Pleanala has traditionally held that the exemption provided by article 8C is confined to land reclamation works where soil is sourced from within the landholding (RL3034, RL3116 & ABP316012-23).

I note that a letter submitted by the agricultural contractor for the applicants states that there will be importation of clay required.

Consequently, as material would not be sourced within land holding, the proposed development would be inconsistent with article 8C of the Regulations. Further, the Waste Management (Facility Permit and Registration) Regulations, 2007, as amended, define the recovery of natural materials (clay, silt, sand, gravel or stone) as a waste activity. I would infer from this, therefore, that recovered soil is a waste material, and that the proposed development, would not, therefore, comply with this requirement either of article 8C of the Regulations.

Conclusion

Having regard to:

- Sections 2 & 3 of the Planning and Development Act 2000 (as amended);
- Articles 8C of the Planning and Development Regulations 2001 (as amended); and
- The nature, extent and purpose of the works;

it is considered that the proposed works of infill areas to make land more suitable for mowing grass and weed control **constitutes development** as defined in Section 3(1) of the Planning and Development Act 2000 (as amended) and **is NOT exempted development** as defined by the Planning and Development Act 2000 (as amended) and the Planning and Development Regulations 2001 (as amended) as it does not fit

within the interpretation of Article 8C of the Planning and Development Regulations 2001 (as amended).

Recommendation

It is recommended that the applicant be advised that the development as described in the application is development and is NOT exempted development.

L. Murphy

Executive Planner

Date: 30/10/2024.

Signed:

A/Senior Executive Planner

04/11/2024

Declaration of Development & Exempted Development under

Section 5 of the Planning and Development Act 2000 (as amended)

WHEREAS a question has arisen as to whether infill areas to make land more suitable for mowing grass and weed control.

AS INDICATED on the plans and particulars received by the Planning Authority on 14/10/2024

AND WHEREAS Eamon & Teresa Naughton requested a declaration on the said question from Kildare County Council,

AND WHEREAS Kildare County Council as the Planning Authority, in considering this application for a declaration under Section 5 of the Planning and Development Act 2000 (as amended), had regard to;

- (a) Planning and Development Act 2000 (as amended); and
- (b) Planning and Development Regulations 2001 (as amended);

AND WHEREAS Kildare County Council has concluded that the proposal comprises of development to which the provisions of the following applies:

- (a) Sections 2, 3, of the Planning and Development Act 2000 (as amended);
- (b) Article 8C of the Planning and Development Regulations 2001(as amended):
- (c) The nature, extent and purpose of the works

NOW THEREFORE Kildare County Council, in exercise of the powers conferred on it by Section 5(2)(a) of the Planning and Development Act 2000 (as amended), hereby decides that -

Infill areas to make land more suitable for mowing grass and weed control

IS development and IS NOT EXEMPTED development pursuant to the Planning and Development Act as amended and Article 6, Article 9 of the Planning and Development Regulations as amended.

Please note that any person issued with a declaration under Section 5 of the Planning and Development Act 2000 (as amended) may on payment to the Board of the prescribed fee, refer a declaration to An Bord Pleanála within 4 weeks of the issuing of the decision.

Signed:	
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APPROPRIATE ASSESSMENT SCREENING REPORT AND DETERMINATION

(A) Project Details	
Planning File Ref	ED1162
Applicant name	Eamon & Teresa Naughton
Development Location	Kennycourt, Brannockstown, Co. Kildare
Site size	Unknown
Application	N/A
accompanied by an EIS	
(Yes/NO)	
Distance from Natura	The nearest SPA is Poulphouca Reservoir site code
2000 site in km	004063 which is c.6km to the northeast of the site.
	The nearest SAC is the Slaney River SAC site code
	000781 which is c.9km to the southeast of the site
	and the Wicklow Mountain SAC site code 002122
	which is c.10km to the southeast of the site.
Description of the projec	t/proposed development –
Infill areas to make land mo	ore suitable for mowing grass and weed control

, ,	Identification of Natura 2000 oposed development) sites which may be impa	cted by the
			Yes/No
			If answer is yes, identify list name of Natura 2000 site likely to be impacted.
1	Impacts on sites	Is the development	
	designated for freshwater	within a Special Area of	
	habitats or species.	Conservation whose qualifying interests	
	Sites to consider: River	include freshwater	No
	Barrow and Nore, Rye	habitats and/or species,	
	Water/Carton Valley,	or in the catchment	
	Pollardstown Fen,	(upstream or	
	Ballynafagh lake	downstream) of same?	
2	Impacts on sites	Is the development	No
	designated for wetland	within a Special Area of	INO

	habitats - bogs, fens,	Conservation whose	
	marshes and heath.	qualifying interests	
	Sites to consider: River	include wetland habitats	
	Barrow and Nore, Rye	(bog, marsh, fen or	
	Water/Carton Valley,	heath), or within 1 km of	
	Pollardstown Fen, Mouds	same?	
	Bog, Ballynafagh Bog, Red		
	Bog, Ballynafagh Lake		
3	Impacts on designated	Is the development	
	terrestrial habitats.	within a Special Area of	
	Sites to consider: River	Conservation whose	
	Barrow and Nore, Rye	qualifying interests	No
	Water/Carton Valley,	include woodlands,	
	Pollardstown Fen,	dunes or grasslands, or	
	Ballynafagh Lake	within 100m of same?	
4	Impacts on birds in SPAs	Is the development	
	Sites to consider:	within a Special	No
	Poulaphouca Resevoir	Protection Area, or within	140
		5 km of same?	

Conclusion:

If the answer to all of the above is **No**, significant impacts can be ruled out for habitats and bird species.

No further assessment in relation to habitats or birds is required. If the answer is **Yes** refer to the relevant sections of **C**.

ii tile a	iliswei is i es i	eler to the relevant sections of C.	
(G) S	SCREENING C	CONCLUSION STATEMENT	
Sele	cted relevant c	ategory for project assessed by ticking box.	
1	AA is not re	quired because the project is directly connected	
	with/necess	ary to the conservation management of the site	
2	No potential	significant affects/AA is not required	Х
3	Significant e	effects are certain, likely or uncertain.	
	Seek a Natu	ıra Impact Statement	
	Reject prope	osal. (Reject if potentially damaging/inappropriate)	
Justif	y why it falls	into relevant category above (based on information	
in abo	ove tables)		
Havin	g regard to the	distances from the European sites, it is considered	
the pr	oposed develo	pment would not have a significant impact on the	
qualify	ying interests o	of the SAC's or SPA mentioned above.	
Nam	ie:	Louise Murphy	
Posi	tion:	Executive Planner	
Date):	30/10/2024	
	•		

COMHAIRLE CONTAE CHILL DARA

KILDARE COUNTY COUNCIL



Director of Services Order

I, Alan Dunney, Director of Services, am duly authorised and delegated by Chief Executive's Order number: CE48043 to make the following Order in accordance with Section 154 of the Local Government Act, 2001, as amended.

ORDER NO:	DO55601	Section:	Planning
SUBJECT:	5 of Planning and Dev	aration of Exempted De velopment Act 2000 (as vcourt, Brannockstown,	
SUBMITTED:		recommendation from om the Council's Techn	the A/Senior Executive ical Officers.
ORDER:	the powers conferred Development Act 2000	llowing Kildare County on it by Section 5(2)(a) 0 (as amended) hereby It is development and is	decides that the
MADE THIS	DAY _YEAR <u>2024</u>	SIGNED: Alex DIRECTOR OF SE	RVICES

Kildare County Council

Declaration of Exempt Development under Section 5, of the Planning and Development Act 2000 as amended

Incomplete application forms will be deemed invalid and returned



All responses must be in <u>block</u> <u>letters</u>

Section 1	Details of Applicants	
. Name of Ap		Co OFFALY
Section 2	Person/Agent acting on behalf of applicant (if ap	oplicable)
1. Name of Per		o
Section 3	Company Details (if applicable)	
2. Company R 3. Address Section 4	Details of Site	14 OCT 2074 RECEIVED
1 Planning H	Proposed Development KENNY COURT, B	CONTROCKE CONTROL

7. Ple	EXTREMELY DANG	EROUS OPERATIONS GRASS AND TOPING	t with
Sec	of health and beast.	submitted for a valid application	ease Tick
1.	Site Location Map (1:2500 Rural Areas)		/
2.	A Site Layout Plan (Scale 1:500) in full of Development Regulations 2001 as amend	compliance with Article 23 of Planning and led	/
3.	Drawings of the development (Scale 1:50 Development Regulations 2001 as amend) in full compliance with Article 23 of Planning and led	nd
4.	All drawings to differentiate between the development	e original building, all extensions and proposed Kildrare Court nent	
5.	Fee of 80 Euro	7 7 7 2024	/
	ction 6 Declaration	ELVED!	
I,ÉI	MON NOUGHTON	the above information is correct and I have subve.	mitted a

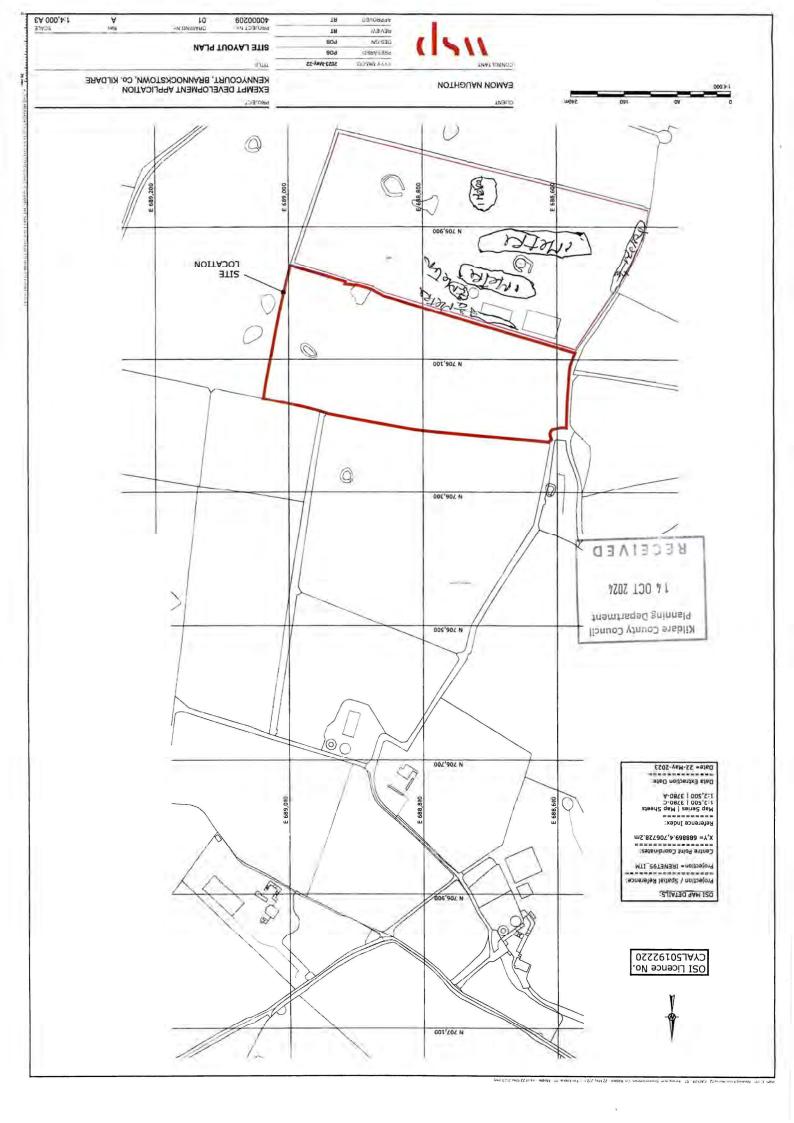
Co Kildare. 08/10/2024 Brannockstown Garavald Ltd

To whom it concerns,

rectified. shaves and was lucky not to capsize my tractor In the interest of safety this needs to be while carrying out weed controlling in this field. make it much safer. I have had some close the sharp edges on the slants and in doing so dangerous by importing clay in order to take off question which he seeks to import clay into is very dangerous for machinery to operate on. This field is urgently in need of being made less Brannockstown Naas Co Kildare. The field in Naughton on his farm at Kennycourt I carry out agricultural contracting for Eamon

> Planning Department Kildare County Council 1 4 OCT 2024

Yours Sincerely Mark Egar



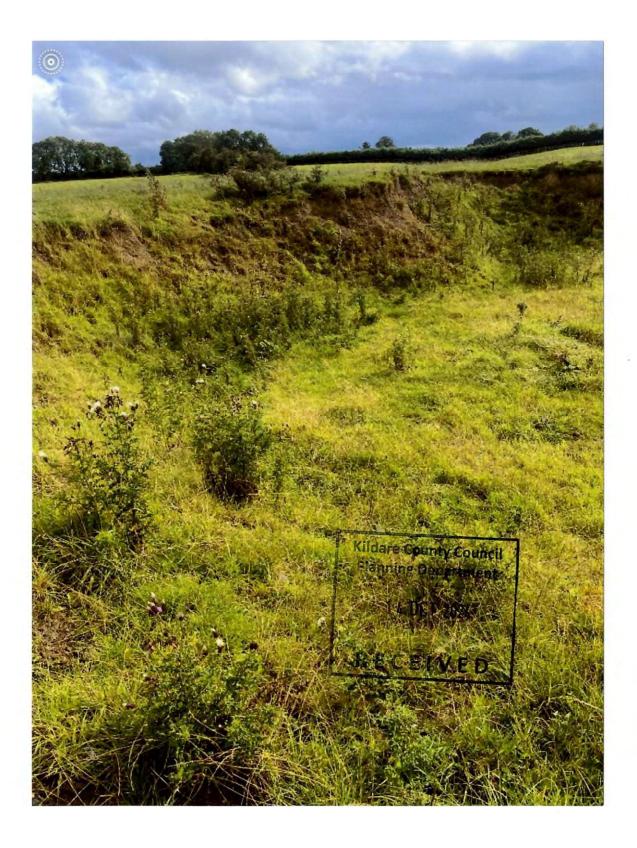
This map should be read in conjunction with the folio.

The Registry Map identifies properties description of land to a register nor ills Normalaties or extent (see Section 85 of the Registration of Title Act, 1964). As inserted by Section 62 of the Registration of Deed and Title Act 2006. not boundarks mazning neither vini recistry map is conclusive as to the

1:5000 Scale

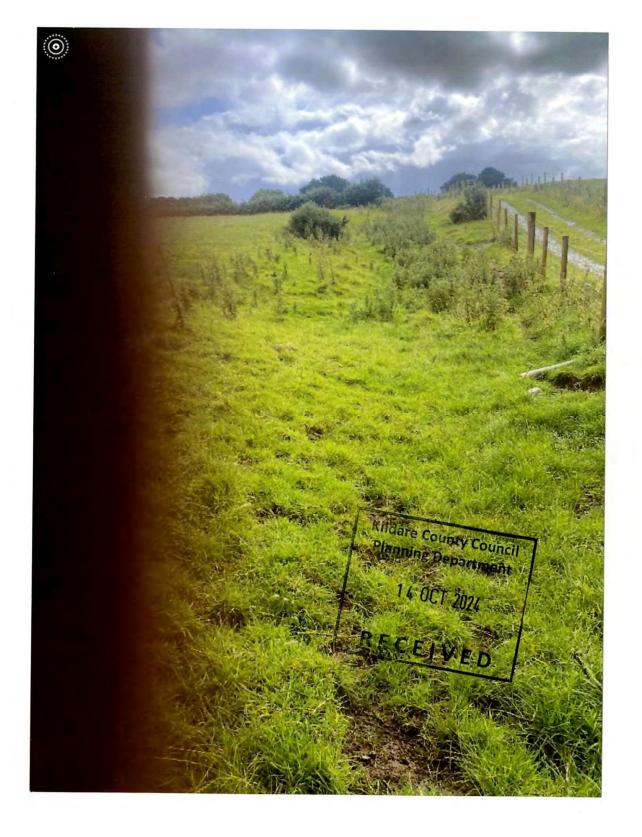














FINANCE CASH OFFICE Kildare County Council Aras Chill Dara Devoy Park Naas Co Kildare 14/10/2024 14 21:45

Receipt No FIN1/0/505059

EAMON NAUGHTON REF ED1162

PLANNING EXEMPT DEVELOP FEES GOODS 80.00 80.00 GOODS 80.00
VAT Exempt/Non-vatable

Total:

80.00 EUR

Tendered:

Cheque

80.00

Change:

0.00

Issued By : Celine Brennan Finance Cash Office From : Financial Lodgement Area Vat reg No.0440571C