



An
Bord
Pleanála

Board Direction
BD-013580-23
ABP-316323-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 04/09/2023.

The Board, having considered the provisions of s.653B of the Tax Consolidation Act 1997 as amended, the 'Residential Zoned Land Tax – Guidelines for Planning Authorities' (DoHLGH June 2022), the local authority determination, the grounds of appeal, the file documentation and the inspector's report and recommendation, decided to confirm the determination of the local authority generally in accordance with the Inspector's recommendation for the reasons and considerations hereunder.

Reasons and considerations

Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B of the Taxes Consolidation Act 1997, as amended, and the advice in section 3.1.2 of the Guidelines for Planning Authorities on the Residential Zoned Land Tax, the site is considered in scope for the purposes of the RZLT map. Deferral of the tax is available where a residential led development is commenced. Records of commencement notices will be required to demonstrate this as part of evidence for self-assessment and for annual tax returns. Deferrals of payment of the tax is a matter between the landowner and Revenue and does not affect the consideration of whether a site is considered to be in-scope for the purposes of the RZLT map.

Board Member


Stephen Bohan

Date: 06/09/2023