An Bord Pleanála

S18 Board Direction
BD-012943-23
ABP-316403-23

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

The land meets the qualifying criteria set out in s.653B of the Tax Consolidation Act 1997 as amended and there are no matters arising that warrant exclusion from the map

Board Member _____ **Date:** 19/07/2023

Stephen Brophy