

An
Bord
Pleanála

Board Direction
BD-013269-23
ABP-316416-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 14/08/2023.

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:


Set aside 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 fails to meet the qualifying criteria set out in s.653B of the Tax Consolidation Act 1997, as amended having regard to the lack of existing pedestrian infrastructure to serve the site in addition to the current capacity of the local road network. Therefore, the site does not warrant inclusion on the map.

Board Member


Una Crosse

Date: 15/08/2023