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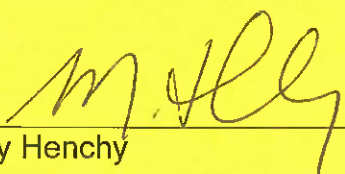
**Board Direction**  
**BD-013306-23**  
**ABP-316426-23**

The submissions on this file and the Inspector's report were considered at a Board meeting held on the 11/8/23.

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:

The Board decided to confirm the determination of the local authority in accordance with the Inspector's recommendation, reasons, and considerations.

**Board Member**

  
Mary Henchy

**Date:** 17/08/2023