

An  
Bord  
Pleanála

**Board Direction**  
**BD-013701-23**  
**ABP-316434-23**

The submissions on this file and the Inspector's report were considered at Board meeting held on the 12/09/2023.

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:

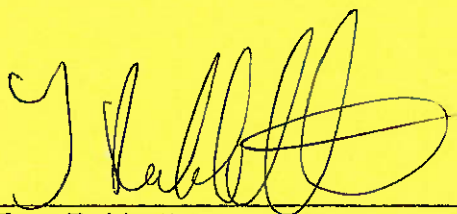
Set aside the determination of the local authority and allow the appeal

generally in accordance with the Inspector's recommendation for the reasons and considerations hereunder.

#### **Reasons and considerations**

The subject lands are not zoned for residential use as the Wicklow Town-Rathnew Development Plan 2013-2019 has expired. Therefore, the site does not satisfy the criterion for inclusion on the map set out in section 653B(a) of the Taxes Consolidation Act 1997, as amended.

**Board Member**

  
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Tom Rabbette

**Date:** 13/09/2023