

An
Bord
Pleanála

Board Direction
BD-013288-23
ABP-316443-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 11/08/23.

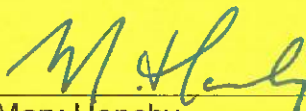
The Board having considered the provisions of s.653B of the Tax Consolidation Act 1997 as amended, the 'Residential Zoned Land Tax – Guidelines for Planning Authorities' (DoHLGH June 2022), the local authority determination, the grounds of appeal, the file documentation and the inspector's report and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

Set aside the determination of the local authority.

Reasons and Considerations

In deciding not to accept the Inspectors recommendation the Board considered that while the site is zoned residential it is categorised as phase 2. The Tuam Local Area Plan 2018-2024 states 'Phase 2' land is generally not developable during the lifetime of the Plan. The Board therefore was not satisfied that the lands met the qualifying criteria set out in s.653B of the Tax Consolidation Act 1997 as amended.

Board Member



Mary Henchy

Date: 17/08/2023