



An
Bord
Pleanála

Board Direction
BD-014040-23
ABP-316457-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 02/10/2023.

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.

Reasons and Considerations

Having regard to the determination by the Local Authority, the submitted grounds of appeal, Specific Local Objective 73 as contained in the Development Plan for the area, and the provisions of section 653B (b) of the Taxes Consolidation Act 1997, as amended, the site (zoned for residential use) is not considered in scope for the purposes of the RZLT map.

Board Member

Date: 10/10/2023

Peter Mullan