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**Board Direction**  
**BD-013669-23**  
**ABP-316462-23**

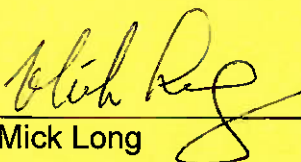
The submissions on this file and the Inspector's report were considered at a Board meeting held on 11/9/2023.

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 lands at Templecarrig, Lower Greystones, Co.Wicklow were zoned under the Greystones-Delgany and Kilcoole Local Area Plan 2013-2019, and this plan has now expired. The subject lands are therefore not zoned, and the lands cannot be considered to be suitable for inclusion on the RZLT maps. Therefore, the lands do not meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and the lands should be excluded from the relevant RZLT maps.

**Board Member**

  
Mick Long

**Date:** 11/09/2023