



An
Bord
Pleanála

Board Direction
BD-014617-23
ABP-316476-23

The submissions on this file and the Inspector's report were considered at two Board meetings held on 18/09/2023 and 17/11/2023.

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 for the reasons and considerations hereunder.

Reasons and Considerations

The zoning of these lands was under the Kildare Town Local Area Plan 2012 – 2018, and this plan has expired, there is no replacement Local Area Plan under preparation. The lands identified as part of this appeal as 'C1' - KCC-C108-20 are, therefore, not zoned, as per Section 653B(a) of the Taxes Consolidation Act, 1997, as amended and should not be included on the relevant RZLT maps.

Board Member


Stephen Bohan

Date: 17/11/2023