



An
Bord
Pleanála

Board Direction
BD-013912-23
ABP-316484-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 27/09/2023.

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 for the following reason:

- existing wastewater treatment infrastructure capacity to serve the site has not been demonstrated and the site therefore cannot be considered in-scope for the RZLT at this time.

Board Member

Eamonn James Kelly

Date: 28/09/2023

Eamonn James Kelly