



**An  
Bord  
Pleanála**

**Board Direction  
BD-013887-23  
ABP-316501-23**

The submissions on this file and the Inspector's report were considered at a Board meeting held on 26/09/2023.

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 confirm the determination of the local authority for the reasons and considerations hereunder.

### **Reasons and considerations**

Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B of the Taxes Consolidation Act 1997, as amended, and the advice in section 3.1.2 of the Guidelines for Planning Authorities on the Residential Zoned Land Tax, the site is considered in scope for the purposes of the RZLT map.

In disagreeing with its Inspector, the Board noted that the lands are zoned residential and are not identified on a statutory land use plan for any other purpose such as open space.

**Board Member**

  
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Joe Boland

**Date:** 26/09/2023