



An  
Bord  
Pleanála

**Board Direction**  
**BD-012562-23**  
**ABP-316503-23**

The submissions on this file and the Inspector's report were considered at a Board meeting held on 21/06/2023.

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 reasons and considerations hereunder.

#### **Reasons and considerations**

The land requires the development of adjoining town centre zoned land in order to facilitate access and while the town centre lands are within the landowners ownership, the town centre zoned lands accommodate an existing commercial operation which is in use as a premises and which trade provides services to residents of the wider area and which would have to cease or be curtailed in respect of its current operation. The land, therefore, does not satisfy the criteria cited in section 653B(b) of the Tax Consolidation Act 1997 as amended.

In deciding not to accept the Inspector's recommendation to confirm the determination the Board considered that the land failed to satisfy all the criteria of

section 653B of the Tax Consolidation Act 1997 as amended as the lands are dependent on the development of lands which accommodates an existing trade.

Board Member Una Crosse Date: 23/06/2023  
Una Crosse