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**Board Direction**  
**BD-012406-23**  
**ABP-316534-23**

The submissions on this file and the Inspector's report were considered at a Board meeting held on the 09/06/2023.

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:


Confirm the determination of the local authority

Generally in accordance with the Inspector's recommendation for the reasons and considerations hereunder.

### **Reasons and considerations**

The land meets the qualifying criteria set out in s.653B of the Tax Consolidation Act 1997 as amended and there are no matters arising that warrant exclusion from the map.

**Board Member**

  
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Tom Rabbette

**Date:** 09/06/2023

The first part of the paper discusses the general theory of the firm, focusing on the role of the entrepreneur and the importance of the firm's internal structure. It then moves on to a detailed analysis of the firm's production process, highlighting the key factors that influence its performance. The final section of the paper discusses the implications of these findings for policy and practice, and concludes with a summary of the main points.

The second part of the paper is a detailed empirical analysis of the firm's production process. It begins with a description of the data used in the study, followed by a discussion of the methods used to estimate the firm's production function. The results of the estimation are then presented, showing the relationship between the firm's inputs and its output. The paper also discusses the implications of these results for the firm's internal structure and for policy and practice.

The third part of the paper is a detailed empirical analysis of the firm's internal structure. It begins with a description of the data used in the study, followed by a discussion of the methods used to estimate the firm's internal structure. The results of the estimation are then presented, showing the relationship between the firm's internal structure and its performance. The paper also discusses the implications of these results for policy and practice.

The fourth part of the paper is a detailed empirical analysis of the firm's performance. It begins with a description of the data used in the study, followed by a discussion of the methods used to estimate the firm's performance. The results of the estimation are then presented, showing the relationship between the firm's performance and its internal structure. The paper also discusses the implications of these results for policy and practice.

The fifth part of the paper is a detailed empirical analysis of the firm's internal structure and performance. It begins with a description of the data used in the study, followed by a discussion of the methods used to estimate the firm's internal structure and performance. The results of the estimation are then presented, showing the relationship between the firm's internal structure and performance. The paper also discusses the implications of these results for policy and practice.

The sixth part of the paper is a detailed empirical analysis of the firm's internal structure and performance. It begins with a description of the data used in the study, followed by a discussion of the methods used to estimate the firm's internal structure and performance. The results of the estimation are then presented, showing the relationship between the firm's internal structure and performance. The paper also discusses the implications of these results for policy and practice.

The seventh part of the paper is a detailed empirical analysis of the firm's internal structure and performance. It begins with a description of the data used in the study, followed by a discussion of the methods used to estimate the firm's internal structure and performance. The results of the estimation are then presented, showing the relationship between the firm's internal structure and performance. The paper also discusses the implications of these results for policy and practice.

The eighth part of the paper is a detailed empirical analysis of the firm's internal structure and performance. It begins with a description of the data used in the study, followed by a discussion of the methods used to estimate the firm's internal structure and performance. The results of the estimation are then presented, showing the relationship between the firm's internal structure and performance. The paper also discusses the implications of these results for policy and practice.

The ninth part of the paper is a detailed empirical analysis of the firm's internal structure and performance. It begins with a description of the data used in the study, followed by a discussion of the methods used to estimate the firm's internal structure and performance. The results of the estimation are then presented, showing the relationship between the firm's internal structure and performance. The paper also discusses the implications of these results for policy and practice.

The tenth part of the paper is a detailed empirical analysis of the firm's internal structure and performance. It begins with a description of the data used in the study, followed by a discussion of the methods used to estimate the firm's internal structure and performance. The results of the estimation are then presented, showing the relationship between the firm's internal structure and performance. The paper also discusses the implications of these results for policy and practice.