



An
Bord
Pleanála

Board Direction
BD-013204-23
ABP-316574-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 10/08/2023.

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 use of the site as a building compound does not prevent the development of the site in accordance with the Z1 zoning that applies to this site. This is generally a temporary use and permission has been granted for the development of housing on this site. The subject lands satisfy the criterion for inclusion on the map set out in section 653B(c) of the Taxes Consolidation Act 1997, as amended.

Board Member

Peter Mullan

Date: 11/08/2023