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**Board Direction**  
**BD-013251-23**  
**ABP-316577-23**

The submissions on this file and the Inspector's report were considered at Board meetings held on the 11/08/2023.

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:

Set aside the determination of the local authority and allow the appeal


for the reasons and considerations hereunder.

### **Reasons and considerations**

The lands are subject of Policy INF 4: 'Protection of Reservation Corridors' as indicated in the Clonmel & Environs Development Plan 2013 (as extended) wherein it is stated, inter alia, that lands required to facilitate certain road infrastructures will be kept free from development, Map No. 2 'Transportation Map' of the said statutory plan indicates an indicative road route through the subject lands. Having regard to the foregoing the Board is not satisfied that development of the lands for residential use would not be premature pending a final determination of a roads layout for the lands. The Board therefore considered that the lands should be excluded pursuant to section 653B(iii)(II) of the Tax Consolidation Act, 1997, as amended.

In deciding not to accept the Inspector's recommendation to confirm the determination the Board was not satisfied that the lands could be considered available for residential development prior to a final determination for a roads layout for the area.

**Board Member**

A handwritten signature in blue ink, appearing to read 'Tom Rabbette', written over a horizontal line.

**Date:** 15/08/2023

Tom Rabbette