



An
Bord
Pleanála

Board Direction
BD-013571-23
ABP-316611-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on the 6/9/23.

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.

Reasons and considerations

The land does not meet the qualifying criteria set out in s.653B of the Tax Consolidation Act 1997 as amended and therefore should be excluded from the map.

Board Member


Mary Henchy

Date: 06/09/2023