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**Board Direction**  
**BD-014064-23**  
**ABP-316630-23**

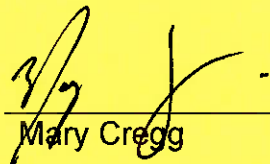
The submissions on this file and the Inspector's report were considered at a Board meeting held on 10/10/2023.

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

### **Reasons and considerations**

Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B of the Taxes Consolidation Act 1997, as amended, and Section 4.1.1 (iii) of the RZLT Guidelines; it is not reasonable to consider that the subject site may have access, or be connected to, the foul sewer drainage network. As such the site cannot be considered in-scope for the RZLT.

**Board Member**

  
Mary Cregg

**Date:** 13/10/2023