



An
Bord
Pleanála

Board Direction
BD-013210-23
ABP-316642-23

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 location of the site on lands zoned ME-Metro Economic Corridor for mixed use development including residential falls within the scope of the criteria under 653B of the Taxes Consolidation Act 1997, as amended. The site falls within the scope of vacant or idle as required under section 653B (c)(ii).

The requirement for a masterplan to be prepared under the Fingal Development Plan 2017-2023 is not included in the criteria for exclusion as set out under section 353B

of the Taxes Consolidation Act 1997, as amended. The land should, therefore, be retained on the map in accordance with section 653B(a) of the said Act.

Board Member 

Date: 11/08/2023

Peter Mullan