



An
Bord
Pleanála

Board Direction
BD-013871-23
ABP-316647-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 25/09/2023.

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 in part **and set aside** the determination of the local authority and allow the appeal in part as follows: that portion of the lands located within WDLA00028840 which is zoned Open Space and Recreation, shall be excluded from the map and the remainder of the lands shall be included on the map.

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

Reasons and Considerations

That portion of the lands located zoned Open Space within WDLA00028840 do not meet the criteria for inclusion on the map having specific regard to section 653(c) of the Tax Consolidation Act 1997, as amended, as the Board considers that it is reasonable to consider that this portion of the lands are located in an area that are with a zoning objective to:

“Preserve and provide for open space and recreational amenity” which precludes the provision of dwellings.

The remainder of the lands meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and there are no matters arising that warrant their exclusion from the map.

Board Member



Liam Bergin

Date: 11/09/2023