



An
Bord
Pleanála

Board Direction
BD-013560-23
ABP-316654-23

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 determination of the local authority

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

Reasons and considerations

The lands do not meet the qualifying criteria set out in s.653B of the Tax Consolidation Act 1997 as amended.

Board Member


Mary Henchy

Date: 06/09/2023