



An  
Bord  
Pleanála

**Board Direction**  
**BD-013181-23**  
**ABP-316689-23**

The submissions on this file and the Inspector's report were considered at a Board meeting held on 04/08/2023.

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 in respect of that part of the lands that were zoned R- Residential Infill, generally in accordance with the Inspector's recommendation for the reasons and considerations No 1 hereunder.
- Set aside the determination of the local authority in respect that part of the lands zoned R-Residential Phase 2 for the reasons and considerations No 2 hereunder.

#### **Reasons and considerations (No 1)**

That part of the lands that were zoned R- Residential Infill are within an area with available services and no capacity or other reasons have has been provided as to why the lands cannot be developed. The lands are zone for residential development, and there is no reason why they should be removed from the RZLT maps.

## Reasons and considerations (No 2)

That part of the lands that were zoned R- Residential Phase 2 are the lands that may not be available for residential development during the lifetime of the current County Development Plan. The land does not comply with the criteria set out under section 653B(a) and therefore should be omitted from the RZLT map as it does not meet the criteria for inclusion under section 653B of the Taxes and Consolidation Act 1997 as amended (as introduced by the Finance Act 2021).

Board Member



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Peter Mullan

Date: 08/08/2023