



An  
Bord  
Pleanála

**Board Direction**  
**BD-013937-23**  
**ABP-316693-23**

The submissions on this file and the Inspector's report were considered at a Board meeting held on 28/09/2023.

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 issue a split decision in accordance with the Inspector's recommendation for the reasons and considerations hereunder.

#### **Land Parcel CCLA00069441**

The Board decided that this site be retained on the map as the lands are suitably zoned for residential development and there no restrictions in terms of service provision have been identified by the Planning Authority. The site does satisfy the criteria for inclusion on the map set out in section 653B (c) of the Taxes Consolidation Act 1997, as amended.

#### **Land Parcel CCLA00069443**

The Board decided to set aside the determination of the Local Authority and that the lands be removed from the map as the lands are in use as a car park and service

areas serving the retail park and are restricted for development under Section 653B(iii) (II) and should be omitted from the maps.

**Board Member**



Handwritten signature of Joe Boland, consisting of a large, stylized 'J' and 'B' followed by a horizontal line.

**Date:** 28/09/2023

Joe Boland