



**An  
Bord  
Pleanála**

**Board Direction  
BD-013938-23  
ABP-316702-23**

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 uphold the Local Authority's decision that Land Parcel ID CCLA00069442 which comprises retail warehouse buildings in Area B, are to be excluded from the draft map given that they are considered to be premises in which a trade/business is being carried out, which is liable to commercial rates and that it is reasonable to consider is being used to provide services to residents of adjacent areas.

**Board Member**



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Joe Boland

**Date:** 28/09/2023