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**Board Direction**  
**BD-013494-23**  
**ABP-316722-23**

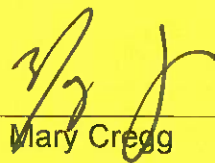
The submissions on this file and the Inspector's report were considered at a Board meeting held on 30/08/2023.

### **Reasons and Considerations**

The Board having considered the provisions of s.653B of the Taxes 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 by a majority decision (2:1) to confirm the determination of the local authority.

The land meets the qualifying criteria set out in s.653B of the Taxes Consolidation Act 1997 as amended and there are no matters arising that warrant exclusion from the map.

**Board Member**

  
Mary Cregg

**Date:** 31/08/2023