



An  
Bord  
Pleanála

**Board Direction**  
**BD-014077-23**  
**ABP-316748-23**

The submissions on this file and the Inspector's report were considered at a Board meeting held on 11/10/2023.

The Board decided to **confirm** the determination of the local authority generally in accordance with the Inspector's recommendation and for the reasons and considerations as follows:

#### **Reasons and Considerations**

Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B of the Taxes Consolidation Act 1997, as amended, and the advice in section 3.1.2 of the Guidelines for Planning Authorities on the Residential Zoned Land Tax 2022, it is considered that the lands are zoned residential, are located within an established urban area with services available and no capacity or other reasons have been identified that would prevent the development of these lands in principle for residential purposes. The lands are accessible in principle and there is no reason why they cannot be developed in principle in accordance with the residential zoning objective that applies to these lands. The lands meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and that there are no matters arising that warrant exclusion from the map.

In disagreeing with the Inspector in respect of Parcel ID CCLA00027255, whereby it was recommended that these lands be removed from the map as they have been developed for residential purposes, which it was stated had been confirmed by information on the Eircode.ie website, reference was made by the Board to the

residential zoning of the land and to the provisions of Section 653O of the Act which the Guidelines outline provide that where land is zoned and contains existing residential development which are considered to be in scope from a zoning perspective and therefore are included on the maps but homeowners will not be liable for the tax.

Direction to issue with the Order.

**Board Member**

Una Crosse  
Una Crosse

**Date:** 11/10/2023