



An  
Bord  
Pleanála

**Board Direction**  
**BD-014154-23**  
**ABP-316769-23**

The submissions on this file and the Inspector's report were considered at a Board meeting held on 12/10/2023.

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 set aside the determination of the local authority and allow the appeal for the reasons and considerations hereunder.

### **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 2022 'Residential Zoned Land Tax – Guidelines for Planning Authorities' (DoHLGH June 2022), the Board was of the view that it is not reasonable to consider that the lands identified as CRK- RZLT-45 (Parcel ID CCLA00025592 and CCLA00025658) have access to services necessary for dwellings to be developed. The lands identified as CRK- RZLT-45 (Parcel ID CCLA00025592 and CCLA00025658) do not meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended.

**Note:** With respect to insufficient road service capacity for residential development, the Board did not agree with the Inspector that constraints imposed by conditions of a planning permission granted on lands in the general area (ABP 300543-18) directly implies a constraint in respect of development on the lands which are the subject of

this appeal. The Board also did not agree that it was reasonable to consider that there is currently access to services. The Board noted that access to services including footpaths would require access via 3<sup>rd</sup> party lands, or 3<sup>rd</sup> party development to take place.

**Board Member**



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Mary Gregg

**Date:** 31/10/2023