



An  
Bord  
Pleanála

**Board Direction**  
**BD-014152-23**  
**ABP-316787-23**

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 confirm the determination of the local authority 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 Guidelines for Planning Authorities on the Residential Zoned Land Tax, the lands identified as CRK-RZLT-11 (Parcel ID CCLA00037904, CCLA 00037905, CCLA00037907, CCLA00037936) meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and there are no matters arising that warrant exclusion from the map.

The Board did not agree with the Inspector that it is reasonable to consider that there is currently insufficient road service capacity available for residential development on the subject Tier 2 lands. In not accepting the Inspector's recommendation to set aside the determination of the local authority, the Board did not agree 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.

**Board Member**

  
Mary Cregg

**Date:** 18/10/2023