



An
Bord
Pleanála

Board Direction
BD-013402-23
ABP-316804-23

The submissions on this file and the Inspector's report were considered at Board meeting held on the 21/08/2023.

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

generally in accordance with the Inspector's recommendation for the reasons and considerations hereunder.

Reasons and considerations

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 particular, the Board was not satisfied that the land could be considered as being used to provide services to residents of the adjacent residential areas having regard to the provisions of section 653B(i) of the Taxes Consolidation Act 1997, as amended.

Board Member


Tom Rabbette

Date: 24/08/2023