

An  
Bord  
Pleanála

**Board Direction**  
**BD-013190-23**  
**ABP-316822-23**

The submissions on this file and the Inspector's report were considered at Board meeting held on the 09/08/2023.

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:

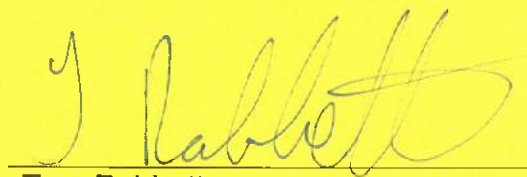
Set aside the determination of the local authority and allow the appeal

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

#### **Reasons and considerations**

The subject lands are not zoned for residential use. Therefore, the site does not satisfy the criterion for inclusion on the map set out in section 653B(a) of the Taxes Consolidation Act 1997, as amended.

**Board Member**

  
Tom Rabbette

**Date:** 10/08/2023