



An
Bord
Pleanála

Board Direction
BD-012955-23
ABP-316891-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 20/07/2023.

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), Guidance on the Residential Zoned Land Tax Part 22A-01-01 (Revenue, July 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

Notwithstanding the employment use on the site, the land meets the qualifying criteria set out in s.653B of the Tax Consolidation Act 1997 as amended which provides for exclusions for premises being used to provide services to residents of adjacent residential areas and therefore, in this instance there are no matters arising that warrant exclusion from the map.

Board Member


Uha Crosse

Date: 20/07/2023