



An  
Bord  
Pleanála

**Board Direction**  
**BD-013078-23**  
**ABP-316915-23**

The submissions on this file and the Inspector's report were considered at a Board meeting held on 26/07/2023.

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

#### **Reasons and considerations**

The lands are located on lands zoned residential with a Strategic Land Reserve (SLR) designation which are not available for residential development during the lifetime of the current County Development Plan. The land does not comply with the criteria set out under section 653B(a) and therefore should be omitted from the RZLT map as it does not meet the criteria for inclusion under section 653B of the Taxes and Consolidation Act 1997 as amended (as introduced by the Finance Act 2021).

**Board Member**

**Date:** 08/08/2023

Peter Mullan