



An
Bord
Pleanála

Board Direction
BD-012408-23
ABP-316922-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on the 09/06/2023.

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 set out hereunder.

Reasons and considerations

While the land being zoned for a mixture of uses, including residential use, satisfies the criteria referenced in s.653B(a)(ii) of the Tax Consolidation Act 1997, as amended, the Board did not consider it reasonable to consider that the land is vacant or idle. The land should therefore be excluded from the map in accordance with s.653B(c)(ii) of the said Act.

Board Member

Date: 09/06/2023

Tom Rabbette

