



An  
Bord  
Pleanála

**Board Direction**  
**BD-014017-23**  
**ABP-317015-23**

The submissions on this file and the Inspector's report were considered at a Board meeting held on 5/10/2023.

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.

The Board did not concur with the Inspector that part of the lands should be removed the Board considered that these lands accord with the criteria set out in s. 653B of the Tax Consolidation Act 1997 as amended and the proposed creche on the site is not a reason to exclude this area.

**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 land meets the qualifying criteria set out in s.653B of the Tax Consolidation Act 1997 as amended and there are no matters arising that warrant exclusion from the map.

**Board Member**

  
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Mary Henchy

**Date:** 06/10/2023