

**Board Direction BD-014006-23 ABP-317016-23** 

The submissions on this file and the Inspector's report were considered at a Board meeting held on 05/10/2023.

The Board decided to confirm the determination of the local authority that the subject site fulfils the qualifying criteria set out in the Taxes Consolidation Act, 1997, as amended and the Section 28 Ministerial Guidelines "Residential Zoned Land Tax – Guidelines for Planning Authorities' for inclusion on the RZLT Map.

In disagreeing with its Inspector, the Board noted that planning permission relating to the creche facility had not been implemented to date.

**Board Member** 

Joe Boland

Date: 06/10/2023