



An
Bord
Pleanála

Board Direction
BD-013177-23
ABP-317044-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 04/08/2023.

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:

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 site is within an area with available services and no capacity or other reasons have been provided as to why the lands cannot be developed. The lands may be subject to LPT, and this is a matter for Revenue to decide, either the lands are subject to LPT or RZLT. The lands are accessible and there is no reason why they cannot be developed in accordance with the zoning objective – R that applies to this site.

Board Member

Peter Mullan

Date: 08/08/2023

