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**Board Direction**  
**BD-013370-23**  
**ABP-317055-23**

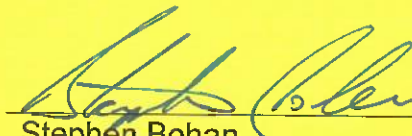
The submissions on this file and the Inspector's report were considered at a Board meeting held on 23/08/2023.

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 set aside the determination of the local authority and allow the appeal for the reasons and considerations hereunder.

### **Reasons and considerations**

Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B of the Taxes Consolidation Act 1997, as amended, and the advice in section 3.1.2 of the Guidelines for Planning Authorities on the Residential Zoned Land Tax, the site is zoned 'Strategic Residential Reserve' under Seven Strategic Towns Local Area Plan (Carndonagh) 2018-2024. Table 3.1: Zoning Objectives on page 13 of the LAP gives an objective for Strategic Residential Reserve 'To reserve land for residential development as a long term strategic landbank'. Policies GEN-H-6 and GEN-H-8 of the LAP also identify that the development of multiple housing developments (2 or more) will not be considered on areas zoned Strategic Residential Reserve. As such, the site is not currently available for residential development within the lifetime of the County Donegal Development Plan 2018-2024, and as such cannot be considered in-scope for the RZLT.

**Board Member**

  
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Stephen Bohan

**Date:** 23/08/2023