



An  
Bord  
Pleanála

**Board Direction**  
**BD-014275-23**  
**ABP-317879-23**

The submissions on this file and the Inspector's report were considered at a Board meeting held on 24/10/2023.

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, decided to confirm the determination of the local authority generally for the reasons and considerations hereunder.

In deciding not to accept the Inspector's recommendation the Board considered that it was reasonable to consider that the site within Adamstown Strategic Development Zone was available and could be accessed for residential development at the date of determination and meets the requirements of 653B of the Taxes Consolidation Act 1997.

#### **Reasons and considerations**

The lands identified as SD-C272-4 at Finnstown, Adamstown, Luca, Co. Dublin meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and there are no matters raised that warrant exclusion from the map.

**Board Member**

  
Mick Long

**Date:** 25/10/2023