

An  
Bord  
Pleanála

**Board Direction**  
**BD-014136-23**  
**ABP-317930-23**

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 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**

  
Stephen Brophy

**Date:** 13/10/2023