



An
Bord
Pleanála

Board Order
ABP-316468-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Donegal County Council

Planning Register Reference Number: DNCC-C3-DCC-34

Appeal by JMA Ventures Limited care of Hughes Planning and Development Consultants of 85 Merrion Square, Dublin in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the map of the Residential Zoned Land Tax by Donegal County Council on the 29th day of March, 2023 in respect of the site described below.

Lands at: Atlantic View, Doonan, Donegal.

Decision

The Board in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, and based on the reasons and considerations set out below, hereby decides to confirm the determination of the local authority.

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 lands are considered to be in scope for the purposes of the RZLT map. The lands meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and that there are no matters arising that warrant exclusion from the map.



Tom Rabbette

**Member of An Bord Pleanála
duly authorised to authenticate
the seal of the Board**

Dated this 30th day of August 2023