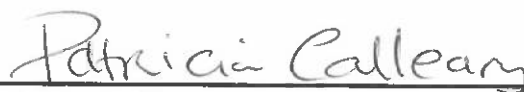


Reasons and Considerations

The location of the site on lands zoned ME-Metro Economic Corridor for mixed use development, including residential, falls within the scope of the criteria under 653B of the Taxes Consolidation Act 1997, as amended. The site, therefore, falls within the scope of vacant or idle as required under section 653B (c)(ii).

The status and remit of the appellants is not included in the criteria for exclusion as set out under section 353B of the Taxes Consolidation Act 1997, as amended. The land should, therefore, be retained on the map in accordance with section 653B(a) of the said Act.



Patricia Calleary

Member of An Bord Pleanála

**duly authorised to authenticate
the seal of the Board.**

Dated this 11 day of August 2023