



An
Bord
Pleanála

Board Order
ABP-316706-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Roscommon County Council

Planning Register Reference Number: RZLT-BE-1

Appeal by Barry Lynch care of Callan Tansey Solicitors of Crescent House, Boyle, County Roscommon 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 Roscommon County Council on the 29th day of March, 2023 in respect of the site described below.

Lands at: Warren or Drum, Boyle, County Roscommon.

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 set aside the determination of the local authority and allow the appeal.

Reasons and Considerations

Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B(a) of the Taxes Consolidation Act 1997, as amended, the lands identified as RZLT-BE1 are not zoned under a current Development Plan or Local Area Plan for the area, and as such cannot be considered in-scope for the RZLT.



Tom Rabbette

Member of An Bord Pleanála

duly authorised to authenticate

the seal of the Board

Dated this 17th day of August 2023