

An  
Bord  
Pleanála

**Board Order**  
**ABP-316728-23**

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Kildare County Council**

**Planning Register Reference Number: KCC-C108-49**

**Appeal** by William Purcell care of Farry Town Planning Limited of Suite 180, 28 South Frederick Street, 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 Kildare County Council on the 28<sup>th</sup> day of March, 2023 in respect of the site described below.

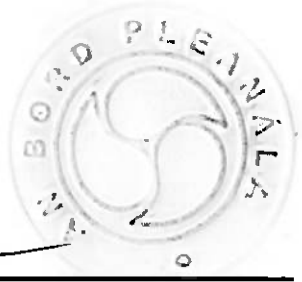
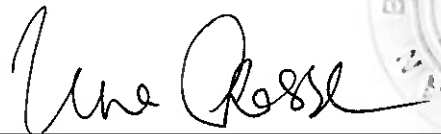
**Lands at:** Kilcullen Road, Naas West, Naas, County Kildare.

## **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 decided to confirm the determination of the local authority.**

## Reasons and Considerations

Having regard to the determination by the local authority, the grounds of the appeal, the provisions of section 653B of the Taxes Consolidation Act 1997, as amended, and the advice contained in the Residential Zoned Land Tax – Guidelines for Planning Authorities (June 2022), it is considered that the site is within an area zoned for residential use that is serviced or has access to services necessary for dwellings to be developed and with sufficient service capacity available for such development. The site does satisfy the criteria for inclusion on the map set out in section 653B(c) of the Taxes Consolidation Act 1997, as amended.



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**Una Crosse**

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

Dated this *1<sup>st</sup>* day of *November* 2023.