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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Carlow County Council**

**Planning Register Reference Number: CLW-C27-12**

**Appeal** by Gerard and Kathryn Murphy care of Malcomson Law of The Atrium Shamrock Plaza, Garden Lane, Carlow, County Carlow 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 Carlow County Council on the 28<sup>th</sup> day of March, 2023 in respect of the site described below.

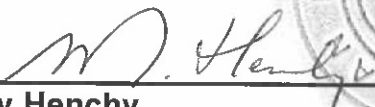
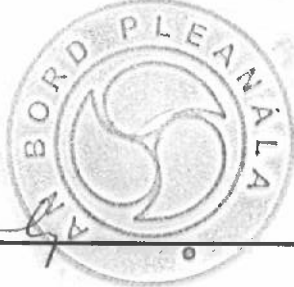
**Lands at:** Duncar, Brownshill, County Carlow.

## **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

The subject lands are not zoned for residential uses. Therefore, the site does not satisfy the criterion for inclusion on the map set out in section 653B(c) of the Taxes Consolidation Act 1997, as amended.

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**Mary Henchy**

**Member of An Bord Pleanála**

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

Dated this 17<sup>th</sup> day of *Sept* 2023