

**An
Bord
Pleanála**

**Board Order
ABP-316924-23**

Taxes Consolidation Act 1997, as amended

Planning Authority: Kerry County Council

Planning Authority Reference Number: KE-C6-RZLT-16

Appeal by Joseph Clifford of Laharn, Killorglin, County Kerry 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 Kerry County Council on the 23rd day of March, 2023 in respect of the site described below.

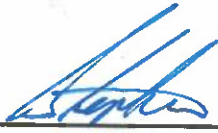

Lands at: Laharn, Killorglin, County Kerry.

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 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 grounds of appeal, and the provisions of section 653B(a) of the Taxes Consolidation Act 1997, as amended, it is considered that the lands identified as KE-C6-RZLT-16 are not zoned under a current development plan or local area plan for the area and, therefore, cannot be considered in-scope for the RZLT.

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

Dated this *23rd* day of *August* 2023