

Guidelines on the Operation of Residential Zoned Land Tax (RZLT)

RZLT Registration

This document should be read in conjunction with Part 22A of the Taxes
Consolidation Act 1997

Document created January 2025

Table of Contents

Executive Summary	3
RZLT Overview	3
What land does RZLT apply to?	3
Liability date of a relevant site	4
More than one owner of a relevant site	4
Who is required to register for RZLT?	4
Pay and file obligations for RZLT	4
2025 Rezoning Submission	6
1. ROS Customer Registration for RZLT	7
2. myAccount Customer Registration for RZLT	13
3. Site Registration – more than one owner	21
4. Agent ROS Registration for Client	29
5. New Site Registration – Planning Permission Granted on Portion of a Relevant Site.....	35
6. Non-Residential Development - Commencement Requirement	42
Appendix I – Registration for ROS and myAccount	46
Register for ROS	46
Register for myAccount.....	47
Appendix II – Local Authority classification codes	48

Executive Summary

These guidelines are designed to provide information in relation to the registration of sites for Residential Zoned Land Tax (RZLT) for customers and their agents.

RZLT Overview

RZLT was introduced in the Finance Act 2021 and is contained in Part 22A of the Taxes Consolidation Act 1997.

It is an annual self-assessed tax, calculated at 3% of the market value of land within its scope.

Generally, the tax applies to land that is included on an annually revised map prepared by a local authority and which is not a residential property.

Owners of a residential property that is **subject to LPT** and whose garden and yards are greater than 0.4047 hectares are not within the charge to RZLT but **are required to register for RZLT if their property is included on an annually revised map**.

Owners of land within scope will, from 2025 onwards, be required to first register for RZLT and then make an annual return to Revenue.

RZLT is due for payment by the liable person, generally the owner of the property, on or before the 23 May following the liability date to which the payment relates.

What land does RZLT apply to?

Land that is zoned as being suitable for residential development, or for a mixture of uses that includes residential use, and is serviced, is within the scope of RZLT, with certain exceptions. Land that is within the scope of the tax is identified on an annually revised map prepared by each local authority for their respective administrative area.

Land that meets the criteria to be included on the annually revised residential zoned land tax map, and is not a residential property, is subject to RZLT and is known as a “relevant site”.

Existing residential property may appear on local authority maps prepared for the purposes of RZLT, nonetheless, RZLT is not payable in respect of residential properties.

Owners of a residential property that is **subject to LPT** and whose garden and yards are greater than 0.4047 hectares are not within the charge to RZLT but **are required to register for RZLT if their property is included on an annually revised map**.

Specific rules apply in certain circumstances, including on the sale of land, which is subject to RZLT, where no owner of land within the scope of the tax is identified and on the death of the owner of land subject to RZLT.

Liability date of a relevant site

The liability date for RZLT is 1 February annually. The owner of a relevant site on the liability date is liable to RZLT in respect of that site and must pay the tax on or before the return date for the relevant year, which is 23 May in that year.

For land that met the RZLT criteria on 1 January 2022 or in the course of 2022, RZLT will be:

- charged on 1 February 2025
and
- the annual return and payment are due on or before 23 May 2025.

For land that met the RZLT criteria after 1 January 2022, RZLT will be:

- charged on 1 February of the third year after the year it comes within scope.

More than one owner of a relevant site

Where there is more than one liable person in relation to a relevant site, only one return is required to be prepared and delivered. A liable person is the owner of land that is included on an annually revised residential zoned land tax map and is not an existing residential property on the liability date, being 1 February each year. The return will be prepared and delivered by the designated liable person on behalf of all liable persons.

Who is required to register for RZLT?

RZLT operates on a self-assessment basis. Owners of land that is included on an annually revised map, other than owners of a residential property with a garden or yard less than 0.4047 hectares, must register for the tax.

Pay and file obligations for RZLT

If the site is subject to RZLT, the customer must make an annual return to Revenue and pay any liability by 23 May of each year, beginning in 2025.

Interest, penalties and surcharges will apply, as appropriate, in cases of non-compliance with the tax, including:

- undervaluation of land subject to the tax
- late filing of returns.

Detailed records must be maintained relating to RZLT.

ROS users please see [Section 1](#). Further information on ROS and who may use this service may be found [here](#).

myAccount users (including PAYE customer registered for LPT) please see [Section 2](#). Further information on myAccount and who may use this service may be found [here](#).

2025 Rezoning Submission

The Finance Act 2024 provides an opportunity for a rezoning request to be submitted to the relevant Local Authority in respect of land which appears on the revised map for 2025 published on 31 January 2025.

Where certain conditions are met, a landowner may claim an exemption from RZLT for 2025 on foot of making such a rezoning request. You must contact your Local Authority to make this rezoning request.

In order to claim the exemption for 2025, this request must be submitted to the Local Authority even where a previous rezoning request has been submitted. Further information on this rezoning process is available on gov.ie/rzlt

To claim this exemption, you must register for RZLT and file a 2025 RZLT return by 23 May 2025.

1 ROS Customer Registration for RZLT

These steps can only be completed once the customer is registered for ROS. If the customer is not registered for ROS, refer to Appendix I.

If the customer is registered for myAccount, please see [Section 2](#) for further information on the registration process.

The following section details how ROS customers can register a site for RZLT.

1.1 Log into ROS and on the “My Services” tab, select “Manage Residential Zoned Land Tax” in the “Other Services” section.

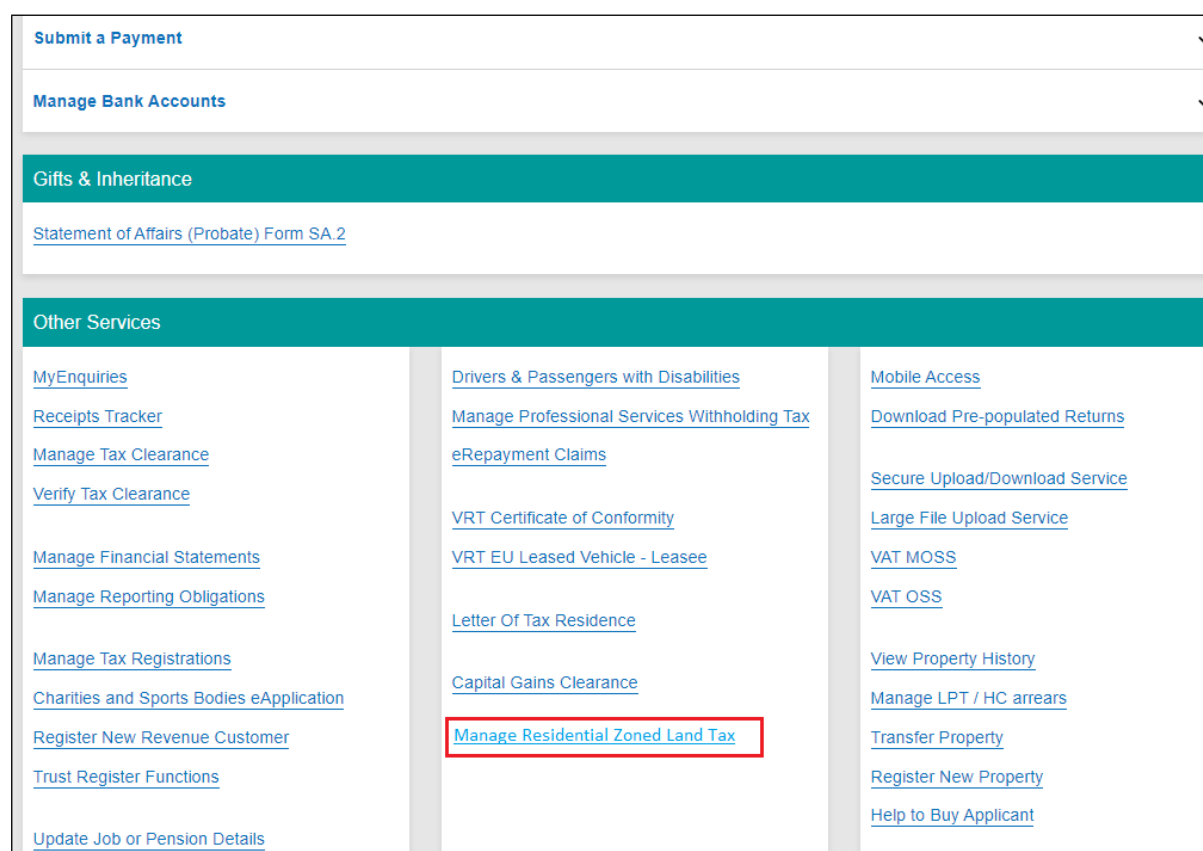


Figure 1 ROS Home page - Manage Residential Zoned Land Tax screen

1.2 Select “Register a site” from the RZLT Portal screen.

The screenshot displays the Revenue.ie website interface for the Residential Zoned Land Tax (RZLT) portal. The header includes the Revenue logo and the title 'Manage Residential Zoned Land Tax'. A navigation link for 'ROS homepage' is visible. The main heading is 'Residential Zoned Land Tax (RZLT)'. Below this, a text block explains that from 2025, a new RZLT will be charged on land that is zoned for residential use, has access to necessary services, and is included in the local authority RZLT map. A list of three bullet points details these criteria. The 'Register a site for RZLT' section is highlighted with a red box, featuring a blue button labeled 'Register a Site'. Other sections include 'View Sites', 'File RZLT Returns', 'Make a Payment', and 'File a Requirement', each with a corresponding blue button. The 'File a Requirement' section lists two examples: registering a new site with planning permission and filing requirements for non-residential development. The 'Site Transfers/Sales' section includes a 'File Transfer/Sale Return' button.

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Manage Residential Zoned Land Tax

← ROS homepage

Residential Zoned Land Tax (RZLT)

From 2025, a new Residential Zoned Land Tax (RZLT) will be charged each year on land that:

- Is zoned for residential use and
- Has access to necessary services such as water supply, roads and lighting.
- Has been included in the local authority RZLT map.

Register a site for RZLT

This function allows you to register a site for RZLT.

Register a Site

View Sites

This function allows you to view sites owned by you that are registered for RZLT.

View Sites

File RZLT Returns

This function allows you to file RZLT returns and also amend previously filed RZLT Returns.

File RZLT Returns

Make a Payment

This function allows you to make a payment of RZLT for a specific site.

Make a Payment

File a Requirement

This function allows you to file RZLT requirements relating to a relevant site, for example;

- Register a new site where subsequent to becoming a relevant site, planning permission is granted in respect of a portion of the site.
- A site is going to be developed wholly or partly for the purpose other than residential development.

File RZLT Requirements

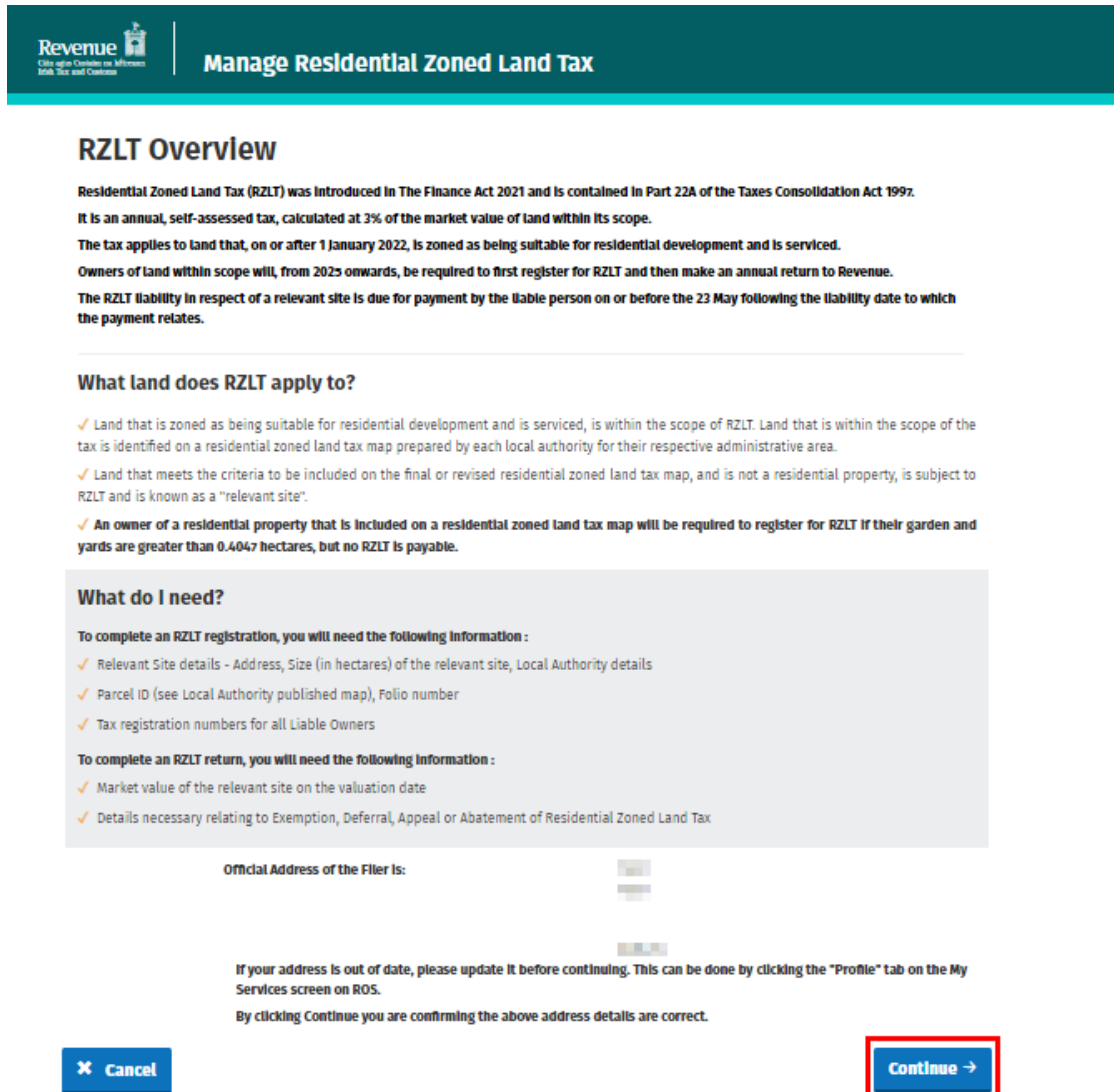
Site Transfers/Sales

This function allows you to notify Revenue when a transfer or a sale of a site takes place.

File Transfer/Sale Return

Figure 2 RZLT Portal Home screen

- 1.3 Take note of the details required for a site registration and once satisfied all details are available click “Continue”. Select “Cancel” to cancel the site registration process.



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Manage Residential Zoned Land Tax

RZLT Overview

Residential Zoned Land Tax (RZLT) was introduced in The Finance Act 2021 and is contained in Part 22A of the Taxes Consolidation Act 1997.

It is an annual, self-assessed tax, calculated at 3% of the market value of land within its scope.

The tax applies to land that, on or after 1 January 2022, is zoned as being suitable for residential development and is serviced.

Owners of land within scope will, from 2025 onwards, be required to first register for RZLT and then make an annual return to Revenue.

The RZLT liability in respect of a relevant site is due for payment by the liable person on or before the 23 May following the liability date to which the payment relates.

What land does RZLT apply to?

- ✓ Land that is zoned as being suitable for residential development and is serviced, is within the scope of RZLT. Land that is within the scope of the tax is identified on a residential zoned land tax map prepared by each local authority for their respective administrative area.
- ✓ Land that meets the criteria to be included on the final or revised residential zoned land tax map, and is not a residential property, is subject to RZLT and is known as a "relevant site".
- ✓ An owner of a residential property that is included on a residential zoned land tax map will be required to register for RZLT if their garden and yards are greater than 0.4047 hectares, but no RZLT is payable.

What do I need?

To complete an RZLT registration, you will need the following information :

- ✓ Relevant Site details - Address, Size (in hectares) of the relevant site, Local Authority details
- ✓ Parcel ID (see Local Authority published map), Folio number
- ✓ Tax registration numbers for all Liable Owners

To complete an RZLT return, you will need the following information :

- ✓ Market value of the relevant site on the valuation date
- ✓ Details necessary relating to Exemption, Deferral, Appeal or Abatement of Residential Zoned Land Tax

Official Address of the Filer is:

If your address is out of date, please update it before continuing. This can be done by clicking the "Profile" tab on the My Services screen on ROS.

By clicking Continue you are confirming the above address details are correct.

Figure 3 Site Registration screen

- 1.4 Complete all details required in relation to the site, click “Next”.
- Enter the address associated with the site.
 - Enter the Folio number associated with the site – select Folio number not available, Folio number application submitted or Other.
 - Enter the Parcel ID associated with the site as per Local Authority map. Format required is Local Authority code followed by 8 digits e.g., MNLA12345678 (see Appendix II for full list of Local Authority codes).
 - Enter the size in hectares of the associated site.
 - Enter the Local Authority Name associated with the site.
 - Select Yes/No if the site has a garden/yard that is greater than one acre and is usually enjoyed with a dwelling.
 - If Yes, enter the LPT Property ID.
 - If No, enter the date the relevant site became liable to RZLT.
 - Select Yes/No if there are other liable persons associated with the site.
 - Select option for Nature of Ownership Interest.

For further information see [Section 3](#) – More than one Owner
Each site must be registered separately.

The screenshot shows the 'Register a Site' form on the Revenue website. The form is titled 'Register a Site' and includes the following fields and options:

- Address Line 1 ***: Text input field.
- Address Line 2 ***: Text input field.
- Address Line 3**: Text input field.
- County ***: Dropdown menu with '--- Select ---' and a downward arrow.
- Do you know the folio number for the Site? ***: Radio buttons for 'No' and 'Yes'.
- Parcel ID ***: Text input field.
- Size (Hectares) ***: Text input field.
- Local Authority Name ***: Dropdown menu with '--- Select ---' and a downward arrow.
- Is your site a garden/yard that is greater than one acre and is adjoining a dwelling? ***: Radio buttons for 'No' and 'Yes'.
- Are there other liable persons for this site? ***: Radio buttons for 'No' and 'Yes'.
- Nature of ownership Interest ***: Dropdown menu with '--- Select ---' and a downward arrow.

A blue 'Next' button with a right-pointing arrow is located at the bottom right of the form, highlighted with a red box.

Figure 4 Register a site screen

- 1.5 The Site Details Summary screen is presented. Review all details to ensure they are accurate. If the details are not accurate, click “Back” and correct details on the previous screen. Tick the declaration check box to declare that all details provided are true and accurate, click “Submit” to register the site.

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Manage Residential Zoned Land Tax

[← Back](#)

Site Details Summary

Please confirm the Site details before proceeding

Address [Redacted]

Reason provided for why you do not have a folio number for the Site Folio Number not available

Parcel ID [Redacted]

Size (Hectares) 20

Local Authority Name [Redacted]

Is your site a garden/yard that is greater than one acre and is adjoining a dwelling? No

Date the site became liable to RZLT 01/02/2024

Nature of ownership interest Freehold

Liable Persons:

Tax type	Tax registration number	Nature of ownership interest	designated Liable person
CUST	[Redacted]	Freehold	Yes

Official Address of the Filer [Redacted]

By checking this box, I declare that the details provided in this form are true and accurate. *

Submit →

Figure 5 Site details summary screen

- 1.6 Enter the ROS password, click “Sign & Submit”.

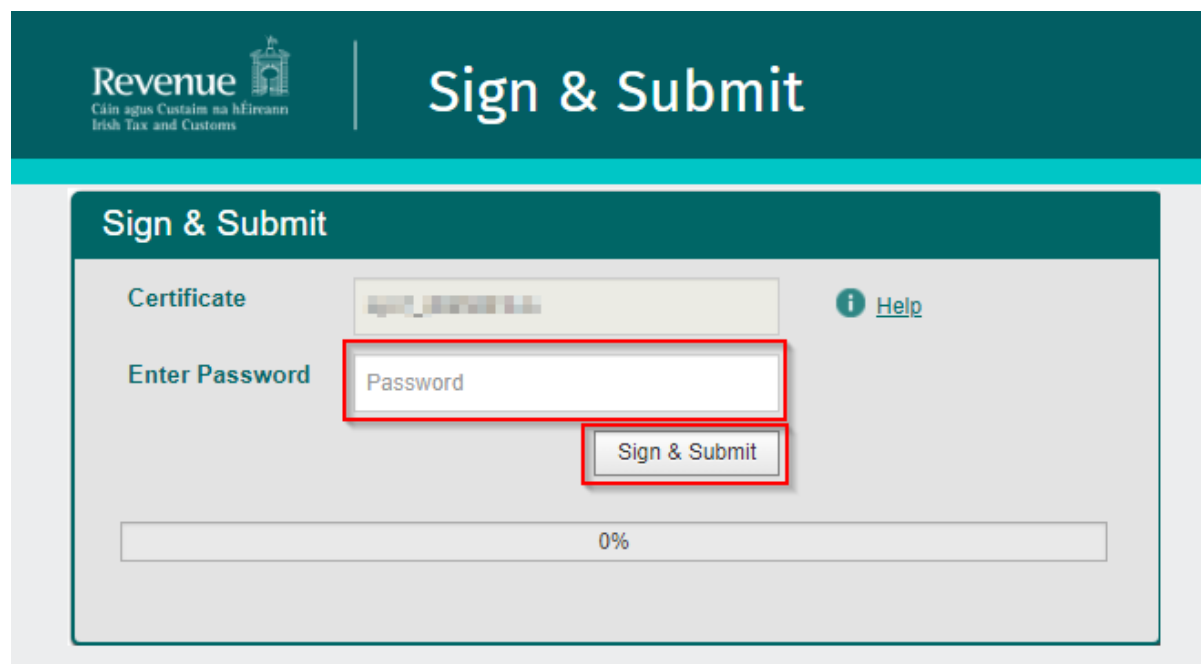


Figure 6 Sign & submit screen

- 1.7 The Thank you screen is presented. Click on “RZLT Portal” to return to the RZLT Portal home screen.

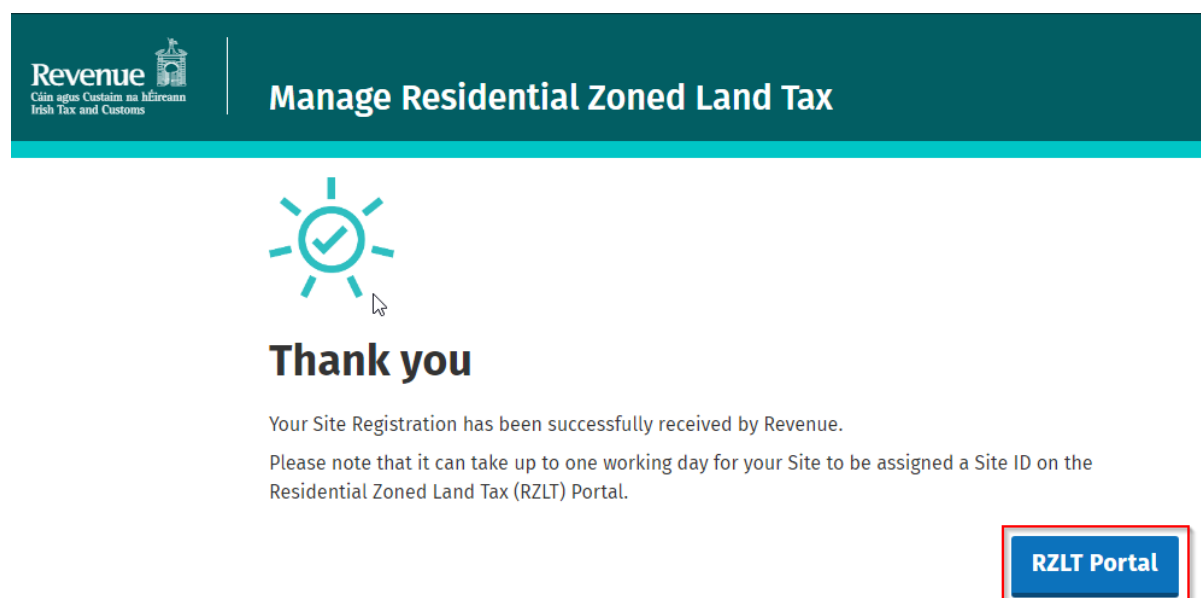


Figure 7 Site registration successful screen

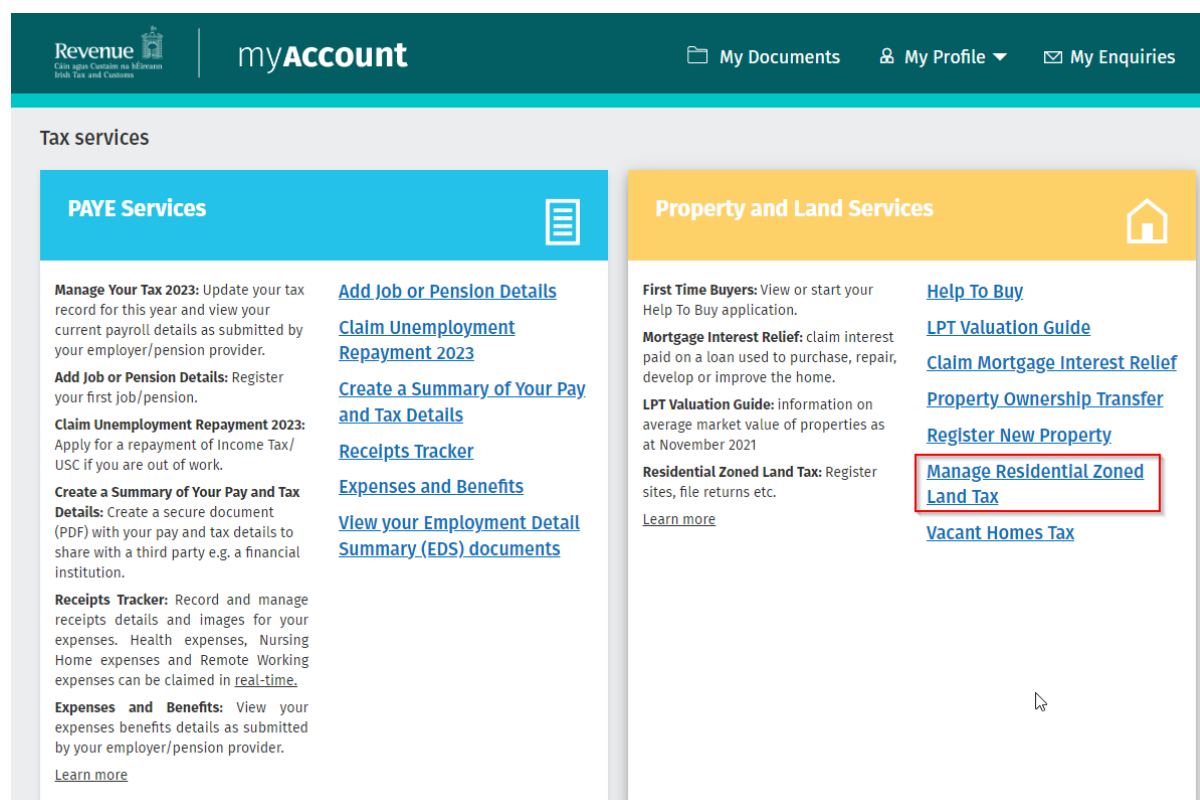
2. myAccount Customer Registration for RZLT

These steps can only be completed once the customer is registered for myAccount. If the customer is not registered for myAccount, refer to [Appendix I](#).

If the customer is registered for ROS, please refer to [Section 1](#).

The following section details how myAccount customers can register a site for RZLT.

2.1 Log into myAccount and select “Manage Residential Zoned Land Tax” in the “Property and Land Services” tile.



The screenshot displays the myAccount website interface. At the top, there is a navigation bar with the Revenue logo, the myAccount logo, and links for My Documents, My Profile, and My Enquiries. Below the navigation bar, the 'Tax services' section is visible. The 'Property and Land Services' tile is highlighted in yellow and contains several links. The link 'Manage Residential Zoned Land Tax' is highlighted with a red box. Other links in the tile include 'Help To Buy', 'LPT Valuation Guide', 'Claim Mortgage Interest Relief', 'Property Ownership Transfer', 'Register New Property', and 'Vacant Homes Tax'. The 'PAYE Services' tile is also visible on the left, containing links for 'Add Job or Pension Details', 'Claim Unemployment Repayment 2023', 'Create a Summary of Your Pay and Tax Details', 'Receipts Tracker', 'Expenses and Benefits', and 'View your Employment Detail Summary (EDS) documents'.

Figure 8 myAccount Property and Land Services tile

2.2 Select “Register a site” from the RZLT Portal screen.

The screenshot shows the Revenue.ie website interface for the Residential Zoned Land Tax (RZLT) portal. The header includes the Revenue logo and the text 'Manage Residential Zoned Land Tax'. A navigation link for 'ROS homepage' is visible. The main heading is 'Residential Zoned Land Tax (RZLT)'. Below this, a paragraph states that from 2025, a new RZLT will be charged on land that is zoned for residential use, has access to necessary services, and is included in the local authority RZLT map. A list of three bullet points details these criteria. The 'Register a site for RZLT' section is highlighted with a red box, and its corresponding 'Register a Site' button is also highlighted. Other sections include 'View Sites', 'File RZLT Returns', 'Make a Payment', 'File a Requirement', and 'Site Transfers/Sales', each with a descriptive paragraph and a corresponding button.

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Manage Residential Zoned Land Tax

← ROS homepage

Residential Zoned Land Tax (RZLT)

From 2025, a new Residential Zoned Land Tax (RZLT) will be charged each year on land that:

- Is zoned for residential use and
- Has access to necessary services such as water supply, roads and lighting.
- Has been included in the local authority RZLT map.

Register a site for RZLT

This function allows you to register a site for RZLT.

Register a Site

View Sites

This function allows you to view sites owned by you that are registered for RZLT.

View Sites

File RZLT Returns

This function allows you to file RZLT returns and also amend previously filed RZLT Returns.

File RZLT Returns

Make a Payment

This function allows you to make a payment of RZLT for a specific site.

Make a Payment

File a Requirement

This function allows you to file RZLT requirements relating to a relevant site, for example;

- Register a new site where subsequent to becoming a relevant site, planning permission is granted in respect of a portion of the site.
- A site is going to be developed wholly or partly for the purpose other than residential development.

File RZLT Requirements

Site Transfers/Sales

This function allows you to notify Revenue when a transfer or a sale of a site takes place.

File Transfer/Sale Return

Figure 9 RZLT Portal Home screen

- 2.3 Take note of the details required for a site registration. Once satisfied all details are available click “Continue”. Select “Cancel” to cancel the site registration process.

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Manage Residential Zoned Land Tax

RZLT Overview

Residential Zoned Land Tax (RZLT) was introduced in The Finance Act 2021 and is contained in Part 22A of the Taxes Consolidation Act 1997.

It is an annual, self-assessed tax, calculated at 3% of the market value of land within its scope.

The tax applies to land that, on or after 1 January 2022, is zoned as being suitable for residential development and is serviced.

Owners of land within scope will, from 2025 onwards, be required to first register for RZLT and then make an annual return to Revenue.

The RZLT liability in respect of a relevant site is due for payment by the liable person on or before the 23 May following the liability date to which the payment relates.

What land does RZLT apply to?

- ✓ Land that is zoned as being suitable for residential development and is serviced, is within the scope of RZLT. Land that is within the scope of the tax is identified on a residential zoned land tax map prepared by each local authority for their respective administrative area.
- ✓ Land that meets the criteria to be included on the final or revised residential zoned land tax map, and is not a residential property, is subject to RZLT and is known as a "relevant site".
- ✓ An owner of a residential property that is included on a residential zoned land tax map will be required to register for RZLT if their garden and yards are greater than 0.4047 hectares, but no RZLT is payable.

What do I need?

To complete an RZLT registration, you will need the following information :

- ✓ Relevant Site details - Address, Size (in hectares) of the relevant site, Local Authority details
- ✓ Parcel ID (see Local Authority published map), Folio number
- ✓ Tax registration numbers for all Liable Owners

To complete an RZLT return, you will need the following information :

- ✓ Market value of the relevant site on the valuation date
- ✓ Details necessary relating to Exemption, Deferral, Appeal or Abatement of Residential Zoned Land Tax

Official Address of the Filer is: [Redacted]

If your address is out of date, please update it before continuing. This can be done by clicking the "Profile" tab on the My Services screen on ROS.


By clicking Continue you are confirming the above address details are correct.

[Cancel](#) [Continue →](#)

Figure 10 Site Registration screen

- 2.4 Complete all details required in relation to the site, click “Next”.
- Enter the address associated with the site.
 - Enter the Folio number associated with the site – if unknown enter the reason.
 - Enter the Parcel ID associated with the site as per Local Authority map. Format required is Local Authority code followed by 8 digits e.g., MNLA12345678 (see Appendix II for full list of Local Authority codes).
 - Enter the size in hectares of the associated site.
 - Enter the Local Authority Name associated with the site.
 - Select if the site has a garden/yard that is greater than one acre and is usually enjoyed with a dwelling.
 - Select Yes/No if the site has a garden/yard that is greater than one acre and is usually enjoyed with a dwelling.
 - If Yes, enter LPT Property ID.
 - If No, enter the date the relevant site became liable to RZLT.
 - Select Yes/No if there are other liable persons associated with the site.
 - Select option for Nature of Ownership Interest.

For further information see [Section 3](#) – More than one Owner
Each site must be registered separately.

**Manage Residential Zoned Land Tax**

[← Back](#)

Register a Site

Please enter details of your site below.

Address Line 1 *

Address Line 2 *

Address Line 3

County *

--- Select ---

Do you know the folio number for the Site? * ⓘ

No Yes

Parcel ID * ⓘ

Size (Hectares) * ⓘ

Local Authority Name *

--- Select ---

Is your site a garden/yard that is greater than one acre and is adjoining a dwelling? * ⓘ

No Yes

Are there other liable persons for this site? * ⓘ

No Yes

Nature of ownership interest *

--- Select ---

Next →

Figure 11 Register a site screen

- 2.5 The Site Details Summary screen is presented. Review all details to ensure they are accurate. If the details are not accurate, click “Back” and correct the details on the previous screen. Tick the declaration check box to declare that all details provided are true and accurate, click “Submit” to register the site.

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[← Back](#)

Site Details Summary

Please confirm the Site details before proceeding

Address [Redacted]

Reason provided for why you do not have a folio number for the Site Folio Number not available

Parcel ID [Redacted]

Size (Hectares) 20

Local Authority Name [Redacted]

Is your site a garden/yard that is greater than one acre and is adjoining a dwelling? No

Date the site became liable to RZLT 01/02/2024

Nature of ownership interest Freehold

Liable Persons:

Tax type	Tax registration number	Nature of ownership interest	Designated liable person
CUST	[Redacted]	Freehold	Yes

Official Address of the Filer [Redacted]

By checking this box, I declare that the details provided in this form are true and accurate. *

Submit →

Figure 12 Site details summary screen

2.6 Enter the myAccount password, click “Sign & Submit”.

The screenshot shows the 'myAccount' interface for 'Manage Residential Zoned Land Tax'. At the top left is the Revenue logo with the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. The main header is 'myAccount'. Below this is a 'Back' link. The main heading is 'Manage Residential Zoned Land Tax'. A lock icon is followed by the text 'Secure sign and submit'. There are three input fields: 'PPS Number' (with a greyed-out placeholder), 'Enter myAccount password' (highlighted with a red box), and a 'Sign and Submit →' button (also highlighted with a red box). A mouse cursor is visible near the PPS Number field.

Figure 13 myAccount Sign & submit screen

- 2.7 The Thank you screen is presented. Click on “RZLT Portal” to return to the RZLT Portal home screen.

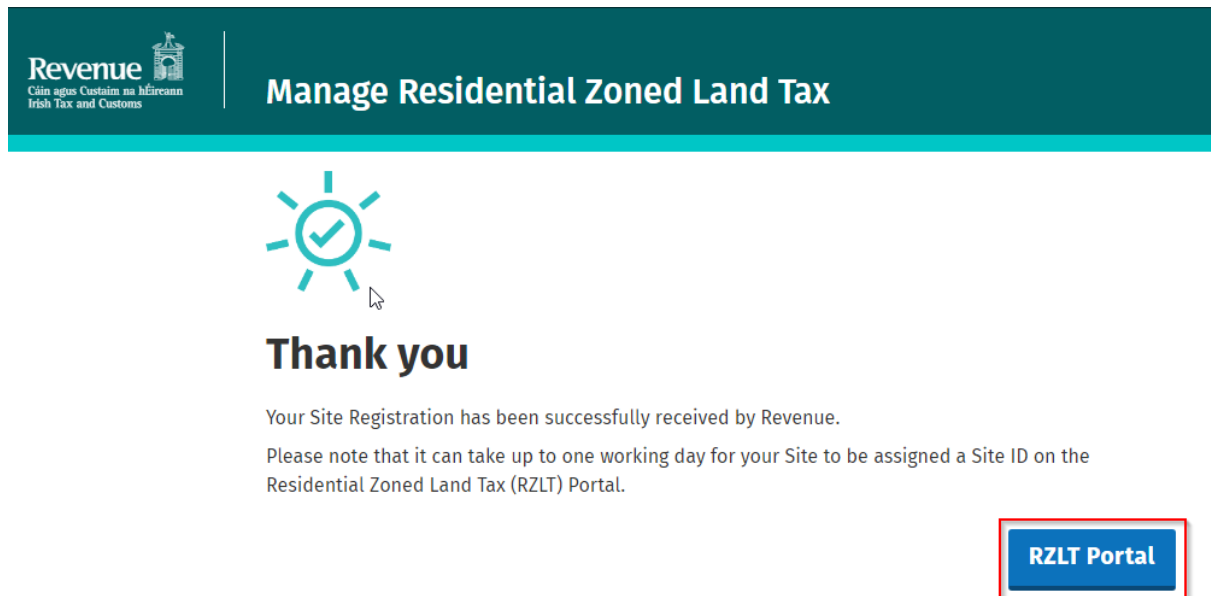


Figure 14 Site registration successful screen

3. Site Registration – more than one owner

The following steps outline the process where the site has more than one owner.

These steps can only be completed once the customer is registered for ROS or myAccount. If the customer is not registered for ROS or myAccount, refer to Appendix I.

3.1. Access the RZLT portal either via ROS or myAccount home screen as shown previously.

3.2 Select “Register a Site” from the RZLT Portal screen.

The screenshot shows the Revenue.ie portal for Residential Zoned Land Tax (RZLT). The header includes the Revenue logo and the text 'Manage Residential Zoned Land Tax'. Below the header, there is a navigation link for 'ROS homepage' and the main title 'Residential Zoned Land Tax (RZLT)'. The page content is organized into sections, each with a description and a corresponding button:

- Register a site for RZLT**: This function allows you to register a site for RZLT. The 'Register a Site' button is highlighted with a red box.
- View Sites**: This function allows you to view sites owned by you that are registered for RZLT. The 'View Sites' button is visible.
- File RZLT Returns**: This function allows you to file RZLT returns and also amend previously filed RZLT Returns. The 'File RZLT Returns' button is visible.
- Make a Payment**: This function allows you to make a payment of RZLT for a specific site. The 'Make a Payment' button is visible.
- File a Requirement**: This function allows you to file RZLT requirements relating to a relevant site, for example:
 - Register a new site where subsequent to becoming a relevant site, planning permission is granted in respect of a portion of the site.
 - A site is going to be developed wholly or partly for the purpose other than residential development.The 'File RZLT Requirements' button is visible.
- Site Transfers/Sales**: This function allows you to notify Revenue when a transfer or a sale of a site takes place. The 'File Transfer/Sale Return' button is visible.

Figure 15 RZLT Portal Home screen

- 3.3 Take note of the details required for a site registration. Once satisfied all details are available click “Continue”. Select “Cancel” to cancel the site registration process.

The screenshot displays the 'Manage Residential Zoned Land Tax' interface. At the top left is the Revenue logo with the tagline 'Clárú agus Cúnamh na Míreann 2018, 2021 agus 2022'. The main header reads 'Manage Residential Zoned Land Tax'. Below this is a section titled 'RZLT Overview' which contains the following text: 'Residential Zoned Land Tax (RZLT) was introduced in The Finance Act 2021 and is contained in Part 22A of the Taxes Consolidation Act 1997. It is an annual, self-assessed tax, calculated at 3% of the market value of land within its scope. The tax applies to land that, on or after 1 January 2022, is zoned as being suitable for residential development and is serviced. Owners of land within scope will, from 2025 onwards, be required to first register for RZLT and then make an annual return to Revenue. The RZLT liability in respect of a relevant site is due for payment by the liable person on or before the 23 May following the liability date to which the payment relates.'

Below the overview is a section titled 'What land does RZLT apply to?' with three bullet points: 'Land that is zoned as being suitable for residential development and is serviced, is within the scope of RZLT. Land that is within the scope of the tax is identified on a residential zoned land tax map prepared by each local authority for their respective administrative area.', 'Land that meets the criteria to be included on the final or revised residential zoned land tax map, and is not a residential property, is subject to RZLT and is known as a "relevant site".', and 'An owner of a residential property that is included on a residential zoned land tax map will be required to register for RZLT if their garden and yards are greater than 0.4047 hectares, but no RZLT is payable.'

The next section is 'What do I need?' which lists requirements for registration and returns. For registration, it lists: 'Relevant Site details - Address, Size (in hectares) of the relevant site, Local Authority details', 'Parcel ID (see Local Authority published map), Folio number', and 'Tax registration numbers for all Liable Owners'. For returns, it lists: 'Market value of the relevant site on the valuation date' and 'Details necessary relating to Exemption, Deferral, Appeal or Abatement of Residential Zoned Land Tax'.

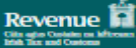
At the bottom, there is a field for 'Official Address of the Filer Is:' with a greyed-out input area. Below this is a note: 'If your address is out of date, please update it before continuing. This can be done by clicking the "Profile" tab on the My Services screen on ROS. By clicking Continue you are confirming the above address details are correct.'

At the bottom of the screen are two buttons: a blue 'Cancel' button with a close icon and a blue 'Continue' button with a right-pointing arrow, which is highlighted with a red rectangular border.

Figure 16 Site Registration screen

- 3.4 Complete all details required in relation to the site, click “Next”.
- Enter the address associated with the site.
 - Enter the Folio number associated with the site – if unknown enter the reason.
 - Enter the Parcel ID associated with the site as per Local Authority map. Format required is Local Authority code followed by 8 digits e.g., MNLA12345678 (see Appendix II for full list of Local Authority codes).
 - Enter the size in hectares of the associated site.
 - Enter the Local Authority Name associated with the site.
 - Select Yes/No if the site has a garden/yard that is greater than one acre and is usually enjoyed with a dwelling.
 - If Yes, enter LPT Property ID.
 - If No, enter the date the relevant site became liable to RZLT.
 - Select Yes there are other liable persons associated with the site.
 - Select option for Nature of Ownership Interest.

Each site must be registered separately.

**Manage Residential Zoned Land Tax**

[← Back](#)

Register a Site

Please enter details of your site below.

Address Line 1 *

Address Line 2 *

Address Line 3

County *

--- Select ---

Do you know the folio number for the Site? * ⓘ

No Yes

Parcel ID * ⓘ

Size (Hectares) * ⓘ

Local Authority Name *

--- Select ---

Is your site a garden/yard that is greater than one acre and is adjoining a dwelling? * ⓘ

No Yes

Are there other liable persons for this site? * ⓘ

No Yes

Nature of ownership Interest *

--- Select ---

Next →

Figure 17 – Register a site screen

- 3.5 In relation to the Liable Person, you must enter:
- Tax Type (e.g. PAYE for employee, IT for self-assessed individual)
 - Tax Registration Number
 - Nature of ownership interest (e.g. Freehold Interest or Leasehold Interest)

Select “Add Liable Person”

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Irish Tax and Customs

Manage Residential Zoned Land Tax

[← Back](#)

List of Liable Persons ⓘ

Please enter the following details for each liable person:

Tax Type

Tax Registration Number

Nature of ownership interest *

Add Liable Person

Action	Tax Type	Tax Registration Number	Nature of ownership Interest	Designated Liable Person
	CUST	[REDACTED]	Freehold	<input type="radio"/>

Next →

Figure 18 List of Liable Persons screen

3.6 The new Liable Person is added to the table on screen. To add further Liable Persons, click “Add Liable Person”. Once all Liable Persons are added, click “Next”.

As more than one Liable Person has been added for the relevant site the “Designated Liable Person” must be selected.

See “[Guidance on the Residential Zoned Land Tax](#)” Part 22A-1-01 for information the selection process of the Designated Liable Person.

Request to be sent in writing outlining the details of the new Liable Person via myEnquiries/myAccount in order to change the Designated Liable Person.

Revenue
Cáil agus Custaim na hÉireann
Irish Tax and Customs

Manage Residential Zoned Land Tax

[← Back](#)

List of Liable Persons ⓘ

Please enter the following details for each liable person:

Tax Type

Tax Registration Number

Nature of ownership interest *


Add Liable Person

Action	Tax Type	Tax Registration Number	Nature of ownership interest	Designated Liable Person
	CUST	[REDACTED]	Freehold	<input type="radio"/>
<input type="button" value="Delete"/>	CUST	[REDACTED]	Freehold	<input type="radio"/>

Next →

Figure 19 List of Liable Persons screen

- 3.7 The Site Details Summary screen is presented. Review all details to ensure they are accurate. If the details are not accurate, click “Back” and correct details on the previous screen. Tick the declaration check box to declare that all details provided are true and accurate. Click “Submit” to register the site.


Manage Residential Zoned Land Tax

[← Back](#)

Site Details Summary

Please confirm the Site details before proceeding

Address	[Redacted]
Reason provided for why you do not have a folio number for the Site	Folio Number not available
Parcel ID	[Redacted]
Size (Hectares)	20
Local Authority Name	[Redacted]
Is your site a garden/yard that is greater than one acre and is adjoining a dwelling?	No
Date the site became liable to RZLT	01/02/2024
Nature of ownership interest	Freehold

Liable Persons:

Tax type	Tax registration number	Nature of ownership interest	Designated liable person
CUST	[Redacted]	Freehold	Yes

Official Address of the Filer

[Redacted]

By checking this box, I declare that the details provided in this form are true and accurate. *

Submit →

Figure 20 Site details summary screen

3.8 Enter the ROS or myAccount password, click “Sign & Submit”.

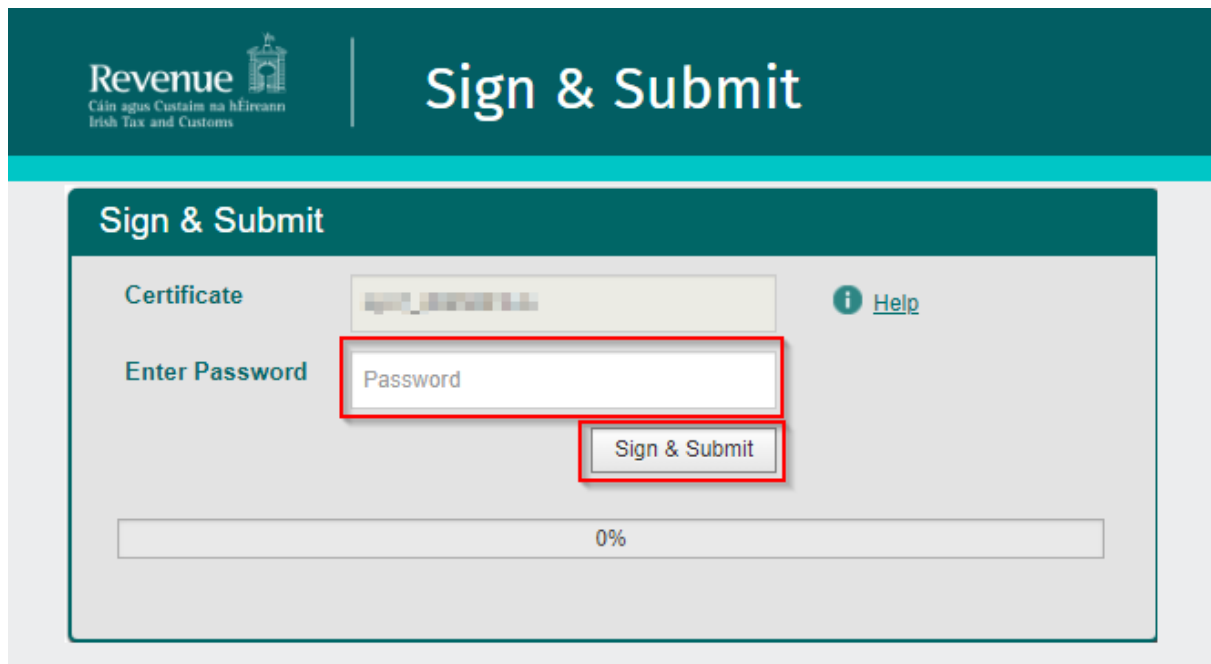


Figure 21 Sign & submit screen

3.9 The Thank you screen is presented. Click on “RZLT Portal” to return to the RZLT Portal home screen.

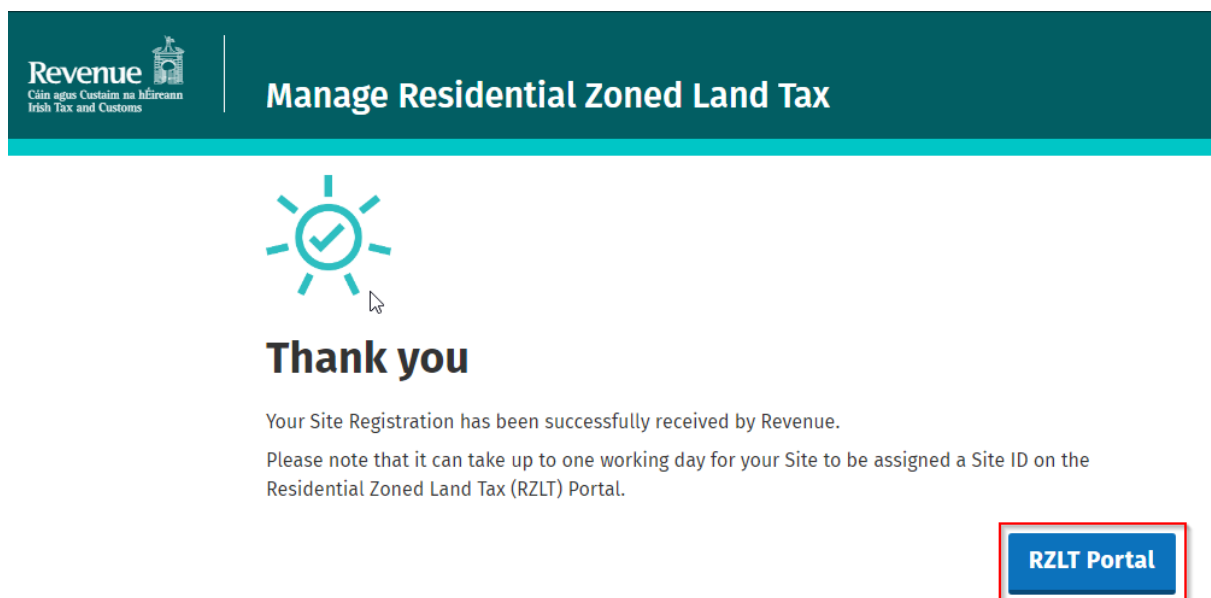


Figure 22 Site registration successful screen

4. Agent ROS Registration for Client

This section relates to Agents only who are registering a site on behalf of a client.

- 4.1 Agent should log into ROS and on the “Agent Services” tab, select “Manage Residential Zoned Land Tax” in the “Other Services” section.

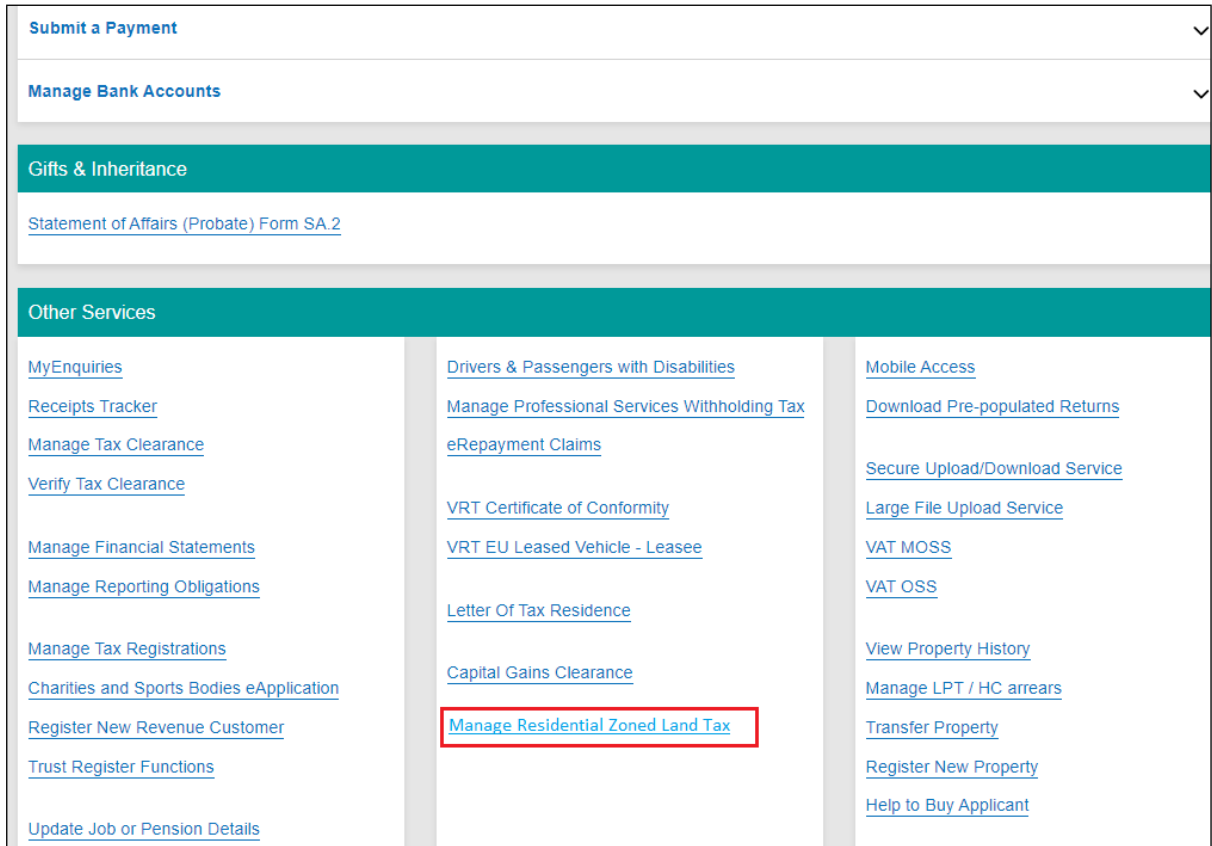


Figure 23 Manage RZLT screen

- 4.1.2 Agent selects client from client list.

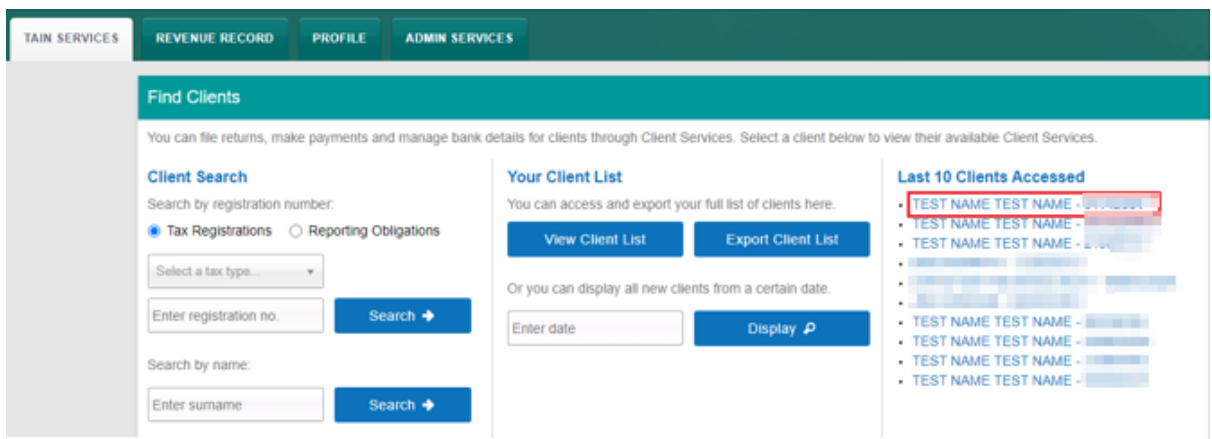


Figure 24 Agent Client list

4.2 Agent selects “Manage Tax Registrations” from the “Other Services” tab.

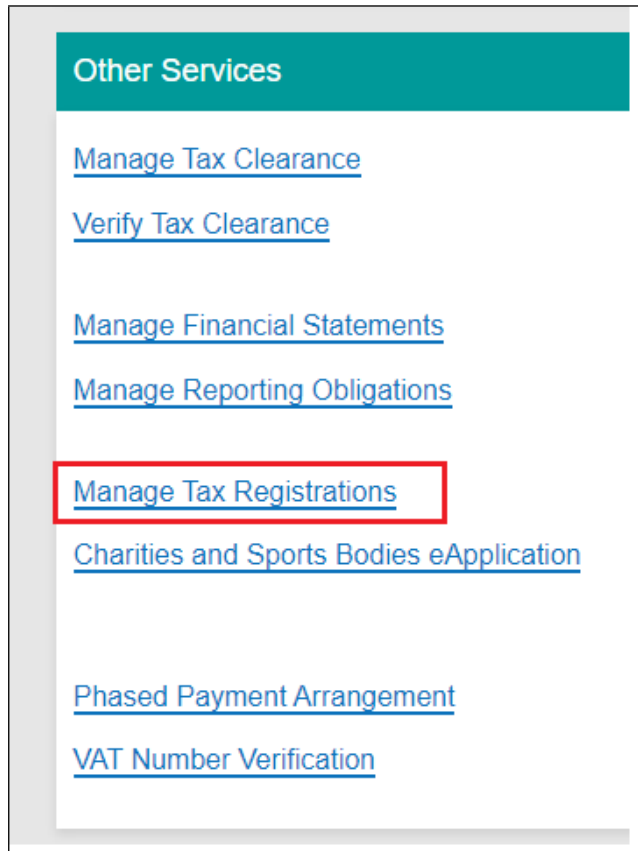


Figure 25 Agent Other Services tab

4.3 At Residential Zoned Land Tax section, choose “Select Action”.

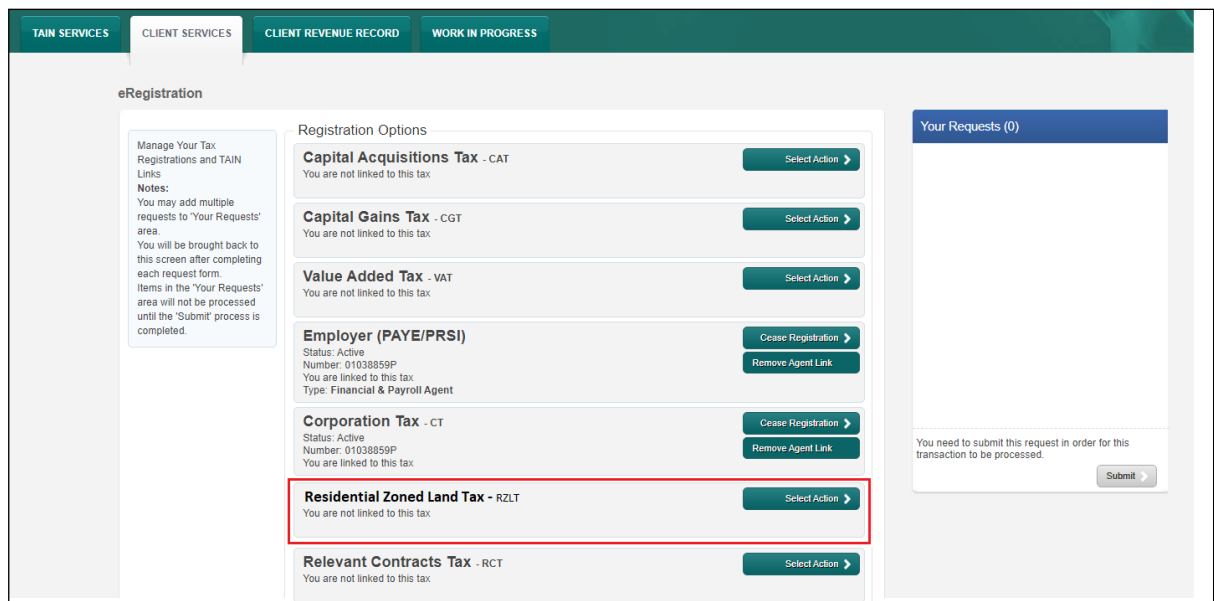


Figure 26 Agent - Manage tax registrations

4.4 Agent selects “Link to this registration”.

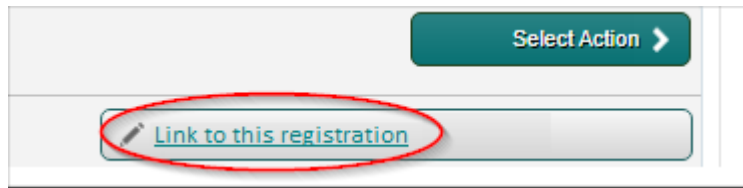


Figure 27 Agent link to registration

4.5 Agent selects “Confirm”.

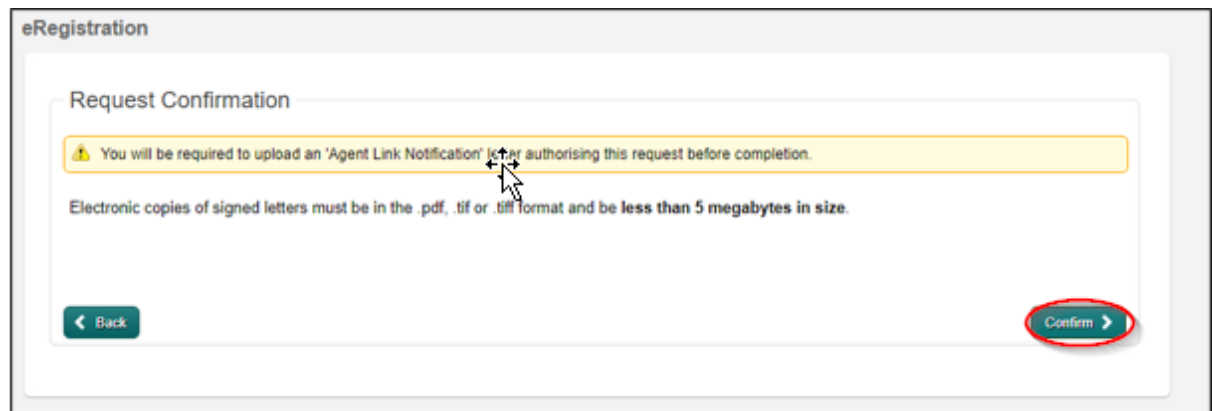


Figure 28 eRegistration screen

4.6 Agent selects “Submit”.

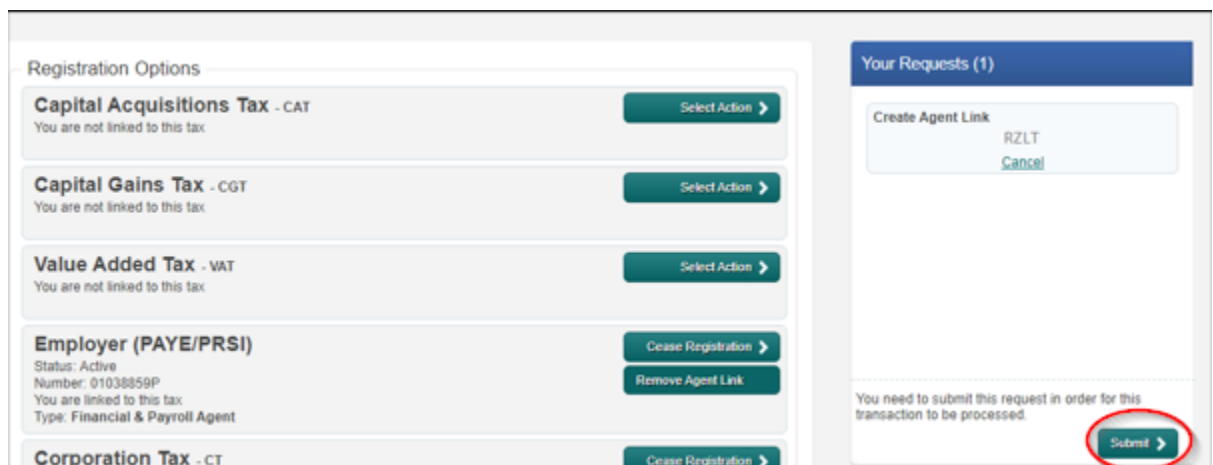


Figure 29 eRegistration screen

- 4.7 The following screen is displayed, Agent selects “Next”. Agent has the option to generate a client consent letter for upload.

eRegistration

Summary

Residential Zoned Land Tax

Updated Agent Request Details

Tax Agent Agent Link Authorisation Requested

i The option to generate a Consent letter that can be signed by your client and a copy retained on your records is displayed below. Click on the “Generate Client Consent Letter” button to generate a Consent Letter in respect of the registrations input for your client. The letter will be generated in .PDF format. To view this Letter, you will need at least Adobe Reader version 8.0 or a similar .PDF Reader. The latest version of Adobe Reader is available for free from the following link: [Download Adobe Reader](#).

Generate Client Consent Letter

Back Next

Figure 30 eRegistration screen

- 4.8 Upload signed TAIN Link Notification letter and tick box for the relevant tax head. Click “Next”.

eRegistration

TAIN Link Attachment

In order to safeguard the integrity and security of Revenue client records, all online requests made by agents which may result in a new agent-client link being created must be accompanied by an uploaded signed TAIN Link Notification letter.

Further information and a sample letter are available [here](#).

Electronic copies of signed letters must be in the .pdf, .tif or .tiff format and be less than 5 megabytes in size.

File*

Choose file No file chosen

Please indicate which tax heads the attachment is relevant to by checking the boxes.

Residential Zoned Land Tax

Please upload a copy of the signed TAIN Link Notification letter by clicking the 'Next' button.

Back Next

Figure 31 eRegistration screen

4.9 Click “Sign and Submit”.

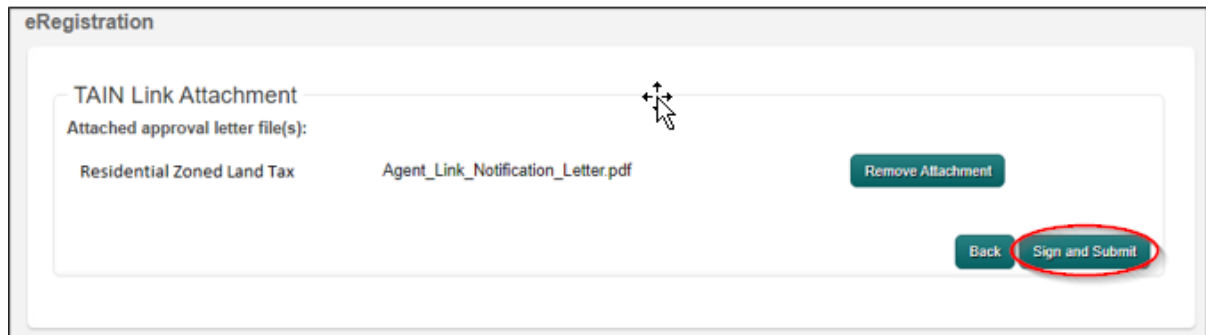


Figure 32 eRegistration screen

4.10 Enter password and click “Sign and Submit”.

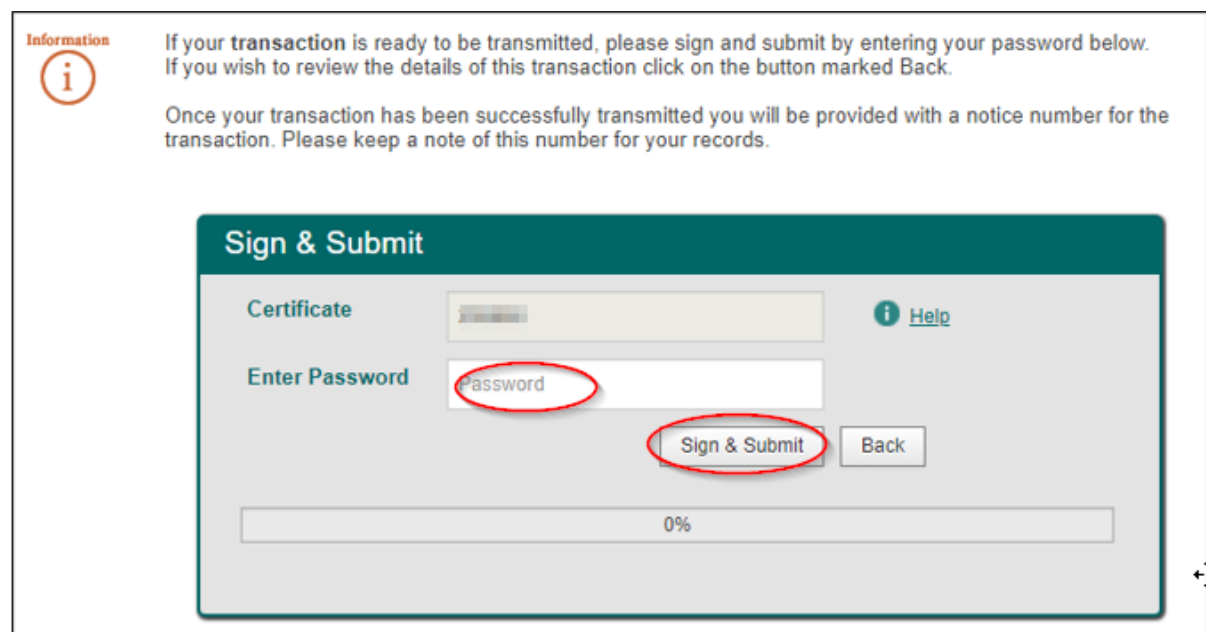


Figure 33 Sign and Submit screen

- 4.11 The ROS Acknowledgement page is presented to the Agent. Click “OK” to return to the ROS home screen.

Allow one business day for the system to update. An Agent may submit Site Registration and RZLT returns for their client via “Manage Residential Zone Land Tax” link (as per Section 1).

ROS Acknowledgement

You have just transmitted an Online Registration Return for your client which has been received by ROS.

You can access a copy of this transaction through your client's ROS Inbox by clicking on the Client Revenue Record tab above. A Receipt will be sent to your ROS Inbox as soon as this transaction has been processed by Revenue. To file another Return click on Client Services tab. To return to TAIN Services click on TAIN Services tab.

Please use the **Notice Number** below in any future correspondence or inquiry relating to this transaction.

Notice Number: [REDACTED]

eRegistration summary:

Action	Status	Comments
Add Agent Link to Residential Zoned Land Tax	Success	

To return to TAIN Services click on TAIN Services tab. **OK**

Figure 34 ROS acknowledgement screen

5. New Site Registration – Planning Permission Granted on Portion of a Relevant Site

These steps may be completed where subsequent to becoming a relevant site, planning permission is granted in respect of a portion of the site.

The portion of the original site in respect of which planning permission has been granted shall be treated as a **separate relevant site** to the original relevant site, from the date on which planning permission has been granted.

The following section details how ROS and myAccount customers can register a new site where planning permission has been granted on a portion of the original relevant site.

The following steps may only be completed for a relevant site registered previously for RZLT.

5.1 Log onto the RZLT portal as per relevant instructions noted above. Select “File RZLT Requirements”.

Revenue
Call your Customer Care Adviser
0800 20 20 20

Manage Residential Zoned Land Tax

← ROS homepage

Residential Zoned Land Tax (RZLT)

From 2025, a new Residential Zoned Land Tax (RZLT) will be charged each year on land that:

- Is zoned for residential use and
- Has access to necessary services such as water supply, roads and lighting.
- Has been included in the local authority RZLT map.

Register a site for RZLT
This function allows you to register a site for RZLT.

[Register a Site](#)

View Sites
This function allows you to view sites owned by you that are registered for RZLT.

[View Sites](#)

File RZLT Returns
This function allows you to file RZLT returns and also amend previously filed RZLT Returns.

[File RZLT Returns](#)

Make a Payment
This function allows you to make a payment of RZLT for a specific site.

[Make a Payment](#)

File a Requirement
This function allows you to file RZLT requirements relating to a relevant site, for example:
- Register a new site where subsequent to becoming a relevant site, planning permission is granted in respect of a portion of the site.
- A site is going to be developed wholly or partly for the purpose other than residential development.

[File RZLT Requirements](#)

Site Transfers/Sales
This function allows you to notify Revenue when a transfer or a sale of a site takes place.

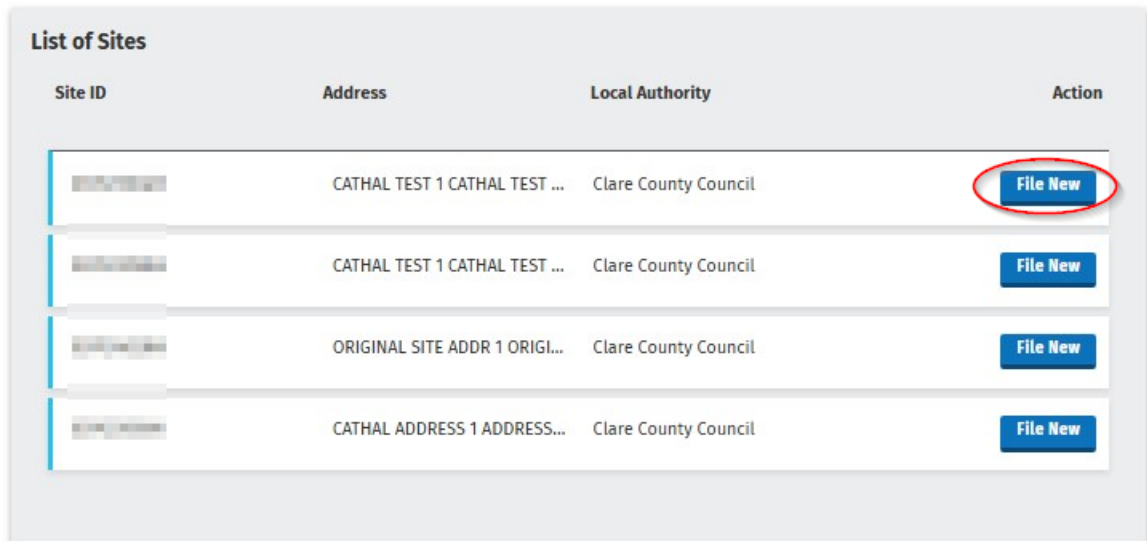
[File Transfer/Sale Return](#)

Figure 35 RZLT Portal

5.2 The list of registered sites is presented, select the appropriate site and click “File New”.

File RZLT Requirements

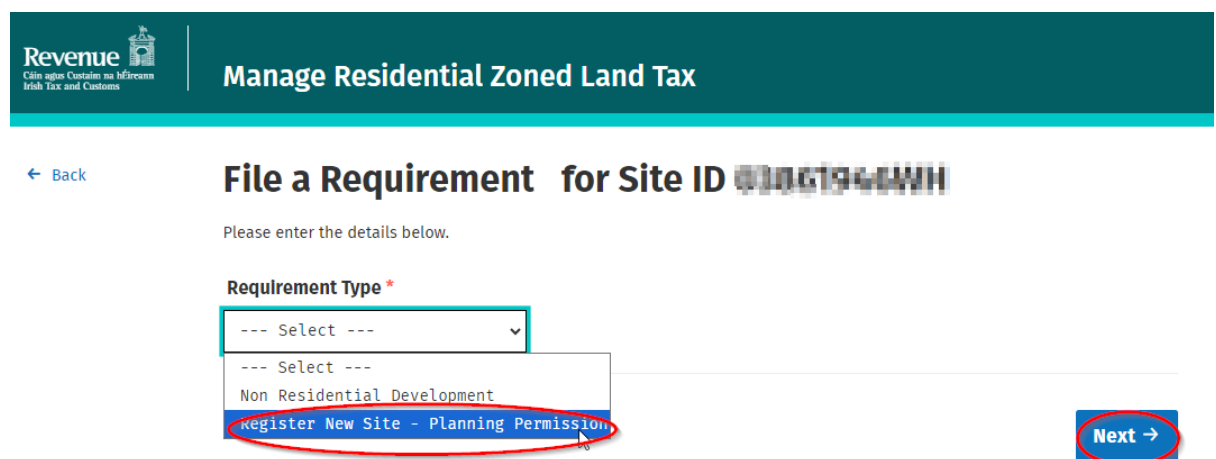
You can manage your RZLT Requirements below



Site ID	Address	Local Authority	Action
[REDACTED]	CATHAL TEST 1 CATHAL TEST ...	Clare County Council	File New
[REDACTED]	CATHAL TEST 1 CATHAL TEST ...	Clare County Council	File New
[REDACTED]	ORIGINAL SITE ADDR 1 ORIGI...	Clare County Council	File New
[REDACTED]	CATHAL ADDRESS 1 ADDRESS...	Clare County Council	File New

Figure 36 List of Sites

5.3 From the Requirement Type drop-down, select “New Site Registration – Planning Permission Granted”. Click “Next”.



Revenue
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Irish Tax and Customs

Manage Residential Zoned Land Tax

← Back

File a Requirement for Site ID [REDACTED]

Please enter the details below.

Requirement Type *

--- Select ---

--- Select ---

Non Residential Development

Register New Site - Planning Permission

Next →

Figure 37 Requirement Type screen

- 5.4 Complete all details required in relation to the planning permission on portion of the relevant site, click “Next”.
- Enter the planning permission reference number(s) which relate to the planning permission on portion of a relevant site.
 - Enter the date planning permission was granted.
 - Enter the expiry date of planning permission.
 - Enter the area in square metres to which planning permission relates.
 - Enter the market value of the area of the site NOT subject to planning permission.
 - Enter the market value of the area of the site subject to planning permission.

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Irish Tax and Customs

Manage Residential Zoned Land Tax

[← Back](#)

File a Requirement for Site ID 0300194674H

Please enter the details below.

Requirement Type

Register New Site - Planning

Planning Permission Reference Number * [i](#)

[Add more Planning Permission Reference Numbers](#)

Date Planning Permission Granted * [i](#)

DD/MM/YYYY

Date of Planning Permission Expiration * [i](#)

DD/MM/YYYY

Area of site in square metres to which Planning Permission relates * [i](#)

m²

Market value of area of site NOT subject to Planning Permission * [i](#)

€

Market value of area of site subject to Planning Permission * [i](#)

€

Next →

Figure 38 Requirement screen

5.5 Complete all details required in relation to the relevant site, click “Next”.

Enter the Folio number associated with the relevant site – select Folio number not available, Folio number application submitted or Other.

Enter the Parcel ID associated with the relevant site as per Local Authority map. Format required is Local Authority code followed by 8 digits e.g., MNLA12345678 (see Appendix II for full list of Local Authority codes).

Where planning permission has been granted on a portion of the original relevant site, the submission of the Planning Permission Granted notification (and the relevant details contained therein) will complete the registration of a ‘new relevant site’ for RZLT purposes.

The portion of the original site in respect of which planning permission has been granted shall be treated as a separate relevant site to the original relevant site. The new relevant site will be allocated a separate unique site ID number.

Furthermore, the new relevant site shall have the same liability date and valuation date as the original relevant site, subject to any deferral or abatement that may apply.

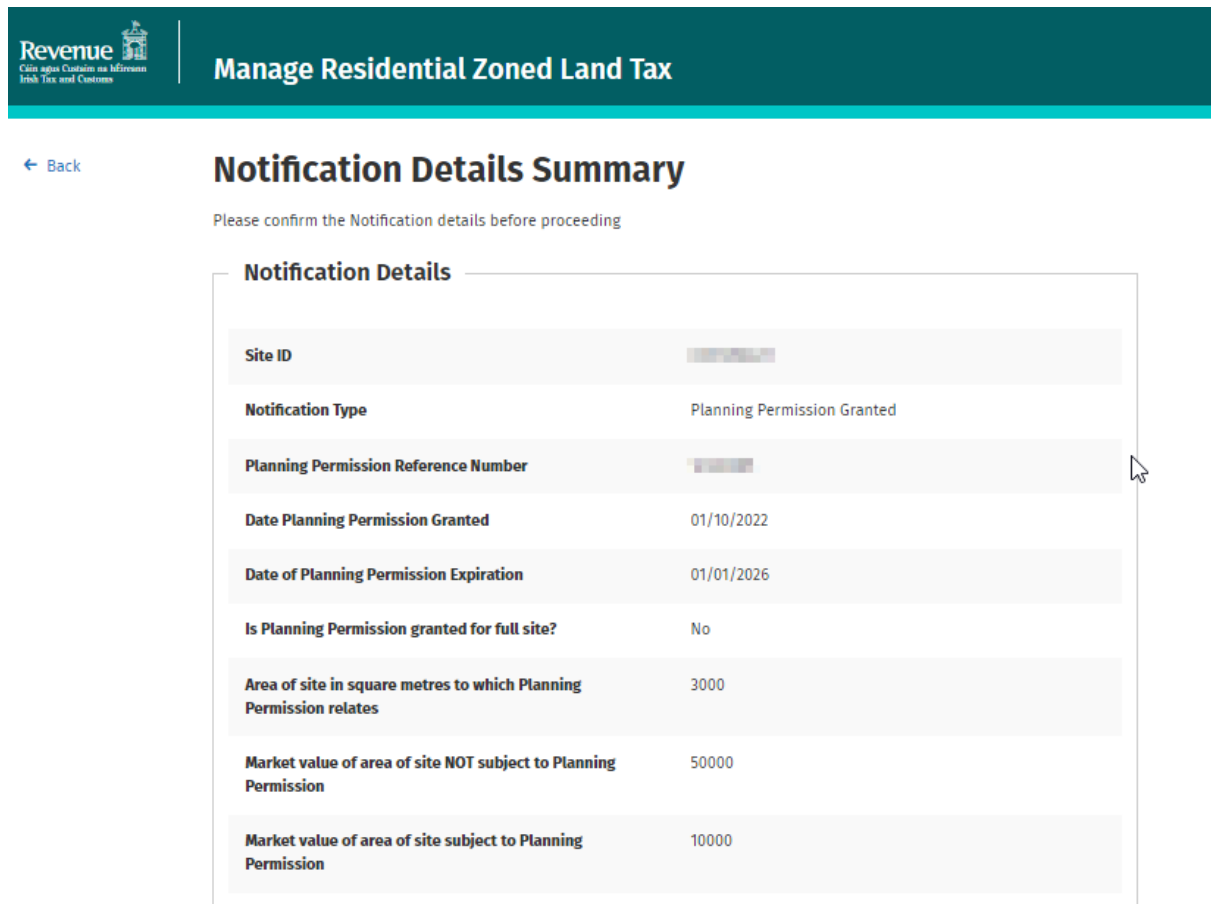
The screenshot shows the 'Register a Site' form within the Revenue 'Manage Residential Zoned Land Tax' interface. The form is titled 'Register a Site' and includes a 'Back' link. The instructions state: 'Please enter details of your site below.' The form fields are as follows:

- Address Line 1***: BILLING ADDRESS 1
- Address Line 2**: BILLING ADDRESS 2
- Address Line 3**: BILLING ADDRESS 3
- County**: [Dropdown menu]
- Do you know the folio number for the Site?**: No Yes
- Folio Number***: [Text input field] [Add more folio numbers](#)
- Parcel ID***: [Text input field]
- Size (Hectares)**: 0.3
- Local Authority Name**: [Text input field]

A blue 'Next' button with a right-pointing arrow is located at the bottom right of the form and is highlighted with a red rectangular box.

Figure 39 Register a Site screen

- 5.6 Requirement summary screen is presented, verify all details are correct in relation to planning permission granted on a portion of a relevant site.



Revenue
Clár agus Ciste na hÉireann
Irish Tax and Customs

Manage Residential Zoned Land Tax

[← Back](#)

Notification Details Summary

Please confirm the Notification details before proceeding

Notification Details	
Site ID	[REDACTED]
Notification Type	Planning Permission Granted
Planning Permission Reference Number	[REDACTED]
Date Planning Permission Granted	01/10/2022
Date of Planning Permission Expiration	01/01/2026
Is Planning Permission granted for full site?	No
Area of site in square metres to which Planning Permission relates	3000
Market value of area of site NOT subject to Planning Permission	50000
Market value of area of site subject to Planning Permission	10000

Figure 40 Requirement details summary screen

- 5.7 The New Site Details Summary screen is presented. Review all details to ensure they are accurate. If the details are not accurate, click “Back” and correct details on the previous screen. Tick the declaration check box to declare that all details provided are true and accurate, click “Submit” to register the site.

✓

New Site Details

Address	[Redacted]
Reason provided for why you do not have a folio number for the Site	Folio Number not available
Parcel ID	[Redacted]
Size (Hectares)	0.3
Local Authority Name	Leitrim County Council
Is your site a garden/yard that is greater than 0.4047 hectares (one acre) and is adjoining a dwelling?	No
Date the site became liable to RZLT	01/02/2023
Nature of ownership interest	Freehold
Official Address of the Filer	NEW THIS COUNTY LAOIS

Liable Persons:

Tax Registration Number	Nature of ownership interest	Designated Liable Person
[Redacted]	Freehold	Yes

By checking this box, I declare that the details provided in this form are true and accurate.

Submit →

Figure 41 Declaration screen

5.8 Enter the ROS password, click “Sign & Submit”.

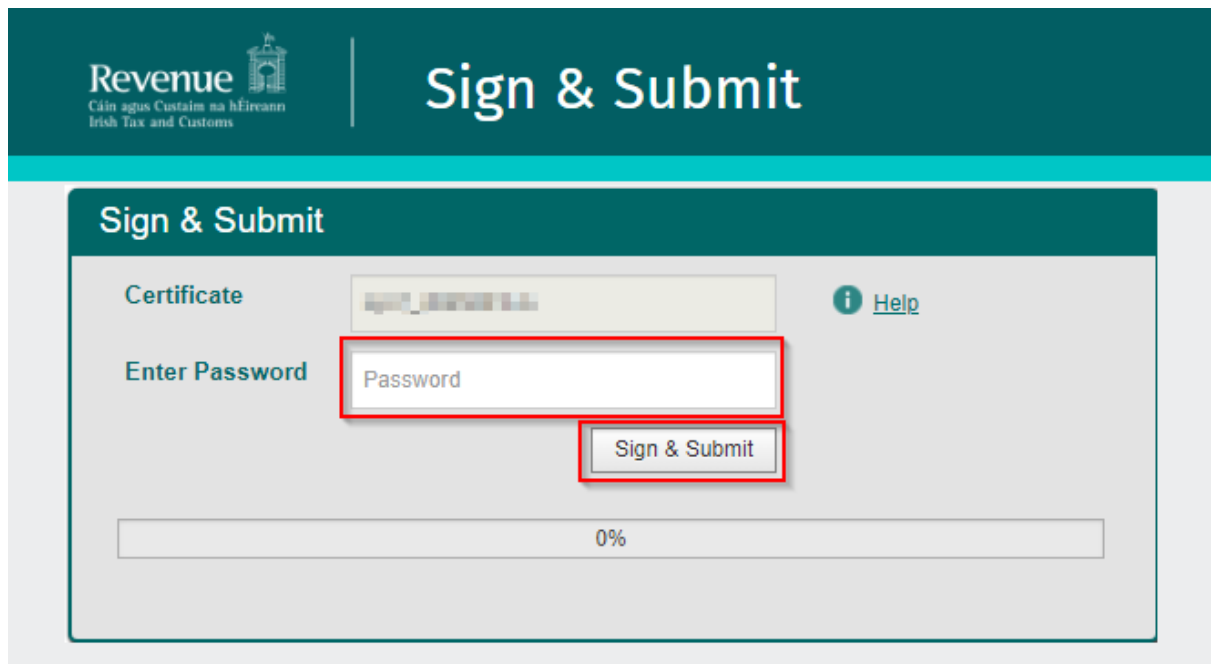


Figure 42 Sign and Submit screen

5.9 The thank you screen is presented. Click on “RZLT Portal” to return to the RZLT Portal home screen.

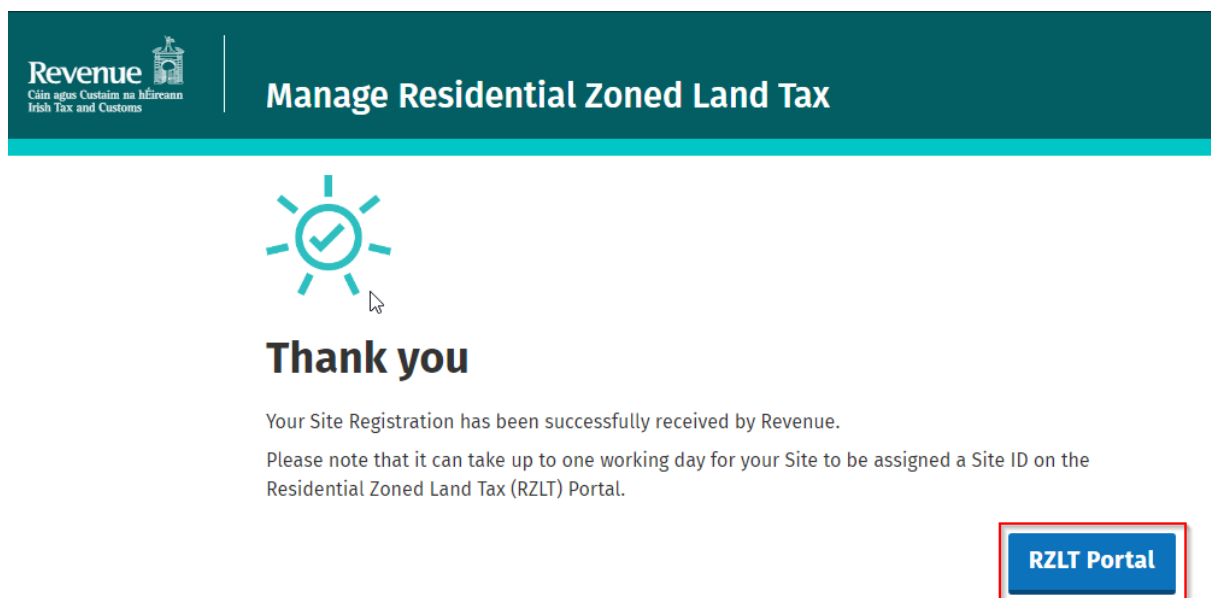


Figure 43 Thank you screen

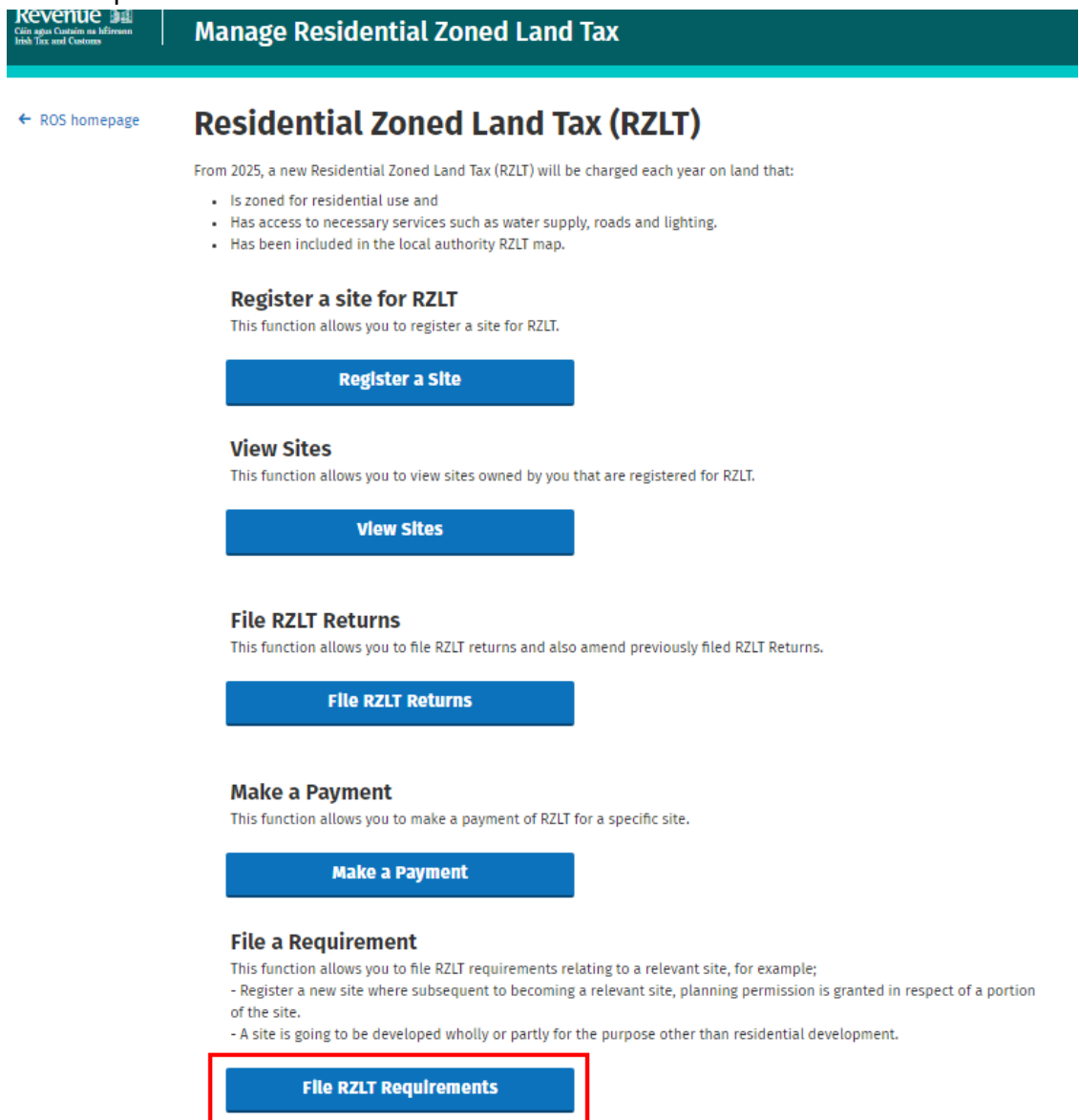
6. Non-Residential Development - Commencement Requirement

These steps may be completed where a site or part of a site is developed for non-residential purposes. You are required to complete this declaration within 30 days of lodging the commencement notice with the relevant Local Authority.

The following section details how ROS and myAccount customers can declare to Revenue that development has commenced for non-residential purposes.

The following steps may only be completed for a relevant site registered previously for RZLT.

- 6.1 Log onto the RZLT portal as per relevant instructions noted above. Select “File RZLT Requirements”.



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Hibh Tax and Customs

Manage Residential Zoned Land Tax

[← ROS homepage](#)

Residential Zoned Land Tax (RZLT)

From 2025, a new Residential Zoned Land Tax (RZLT) will be charged each year on land that:

- Is zoned for residential use and
- Has access to necessary services such as water supply, roads and lighting.
- Has been included in the local authority RZLT map.

Register a site for RZLT
This function allows you to register a site for RZLT.

[Register a Site](#)

View Sites
This function allows you to view sites owned by you that are registered for RZLT.

[View Sites](#)

File RZLT Returns
This function allows you to file RZLT returns and also amend previously filed RZLT Returns.

[File RZLT Returns](#)

Make a Payment
This function allows you to make a payment of RZLT for a specific site.

[Make a Payment](#)

File a Requirement
This function allows you to file RZLT requirements relating to a relevant site, for example;

- Register a new site where subsequent to becoming a relevant site, planning permission is granted in respect of a portion of the site.
- A site is going to be developed wholly or partly for the purpose other than residential development.

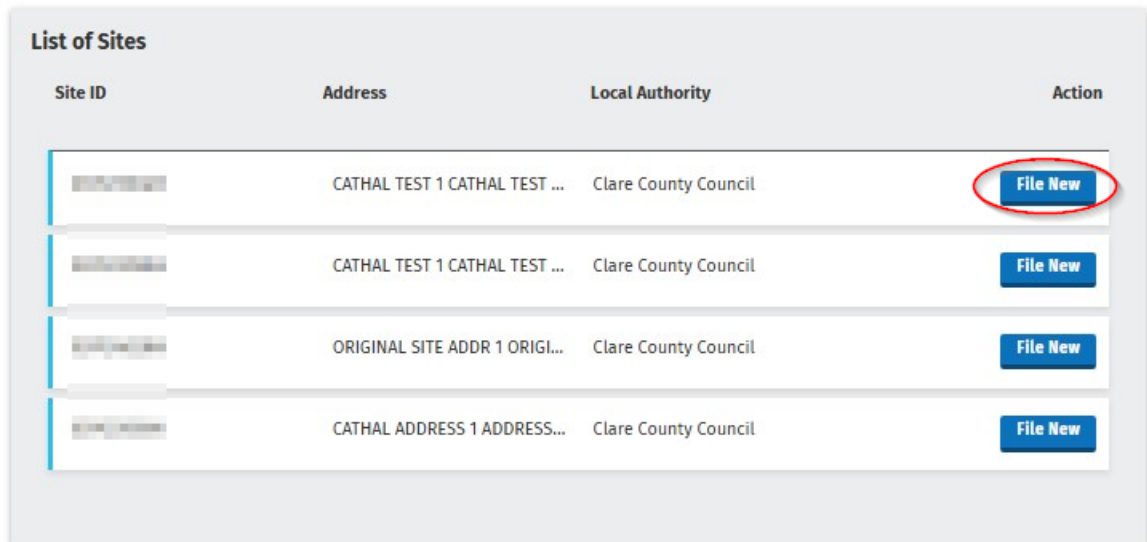
[File RZLT Requirements](#)

Figure 44 RZLT Portal

- 6.2 The list of registered sites is presented, select the appropriate site and click “File New”.

File RZLT Requirements

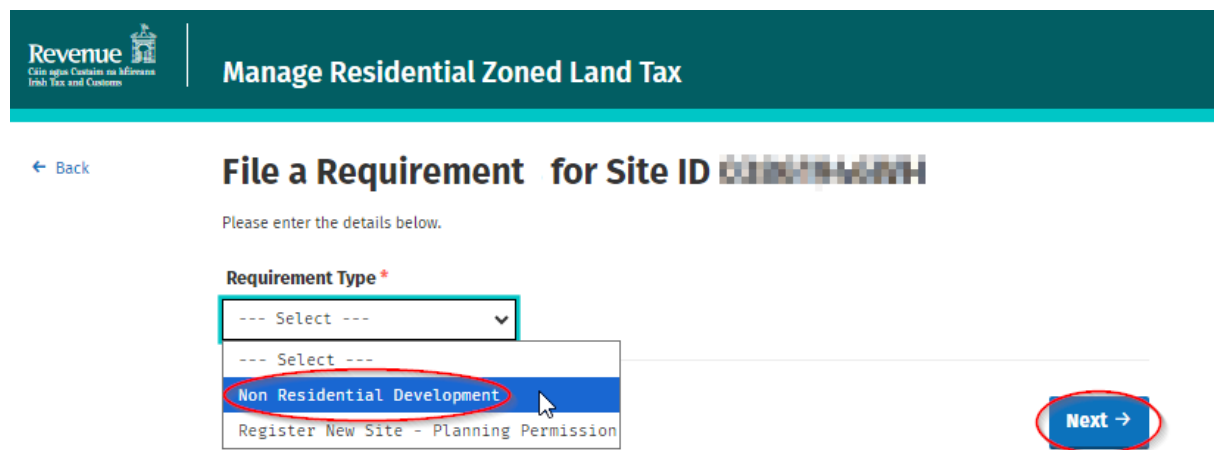
You can manage your RZLT Requirements below



Site ID	Address	Local Authority	Action
[REDACTED]	CATHAL TEST 1 CATHAL TEST ...	Clare County Council	File New
[REDACTED]	CATHAL TEST 1 CATHAL TEST ...	Clare County Council	File New
[REDACTED]	ORIGINAL SITE ADDR 1 ORIGI...	Clare County Council	File New
[REDACTED]	CATHAL ADDRESS 1 ADDRESS...	Clare County Council	File New

Figure 45 List of Sites

- 6.3 From the Requirement Type drop-down, select “Non-Residential Development”. Click “Next”.



Revenue
Cairé agus Ceistín ar Aisneann
Irish Tax and Customs

Manage Residential Zoned Land Tax

[← Back](#)

File a Requirement for Site ID [REDACTED]

Please enter the details below.

Requirement Type *

- Select ---
- Select ---
- Non Residential Development**
- Register New Site - Planning Permission

Next →

Figure 46 Requirement Type screen

- 6.4 Complete all details required in relation to the non-residential development commencement on the relevant site. Tick the declaration box that all requirements of legislation and record keeping have been adhered to. Click “Next”.

File a Requirement for Site ID 032123906H

This Requirements must be filed within 30 days of commencement of Non-Residential Development.

Please enter the details below.

Requirement Type ⓘ

Non Residential Development

Commencement Notice Number * ⓘ

Planning Permission Reference * ⓘ

I declare that I have complied with all requirements of legislation and maintained records. * ⓘ

Next →

Figure 47 Requirement detail screen

- 6.5 Enter the ROS password, click “Sign & Submit”.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Sign & Submit

Sign & Submit

Certificate ⓘ Help

Enter Password Password

0%

Figure 48 Sign and Submit screen

- 6.6 The thank you screen is presented. Click on “RZLT Portal” to return to the RZLT Portal home screen.

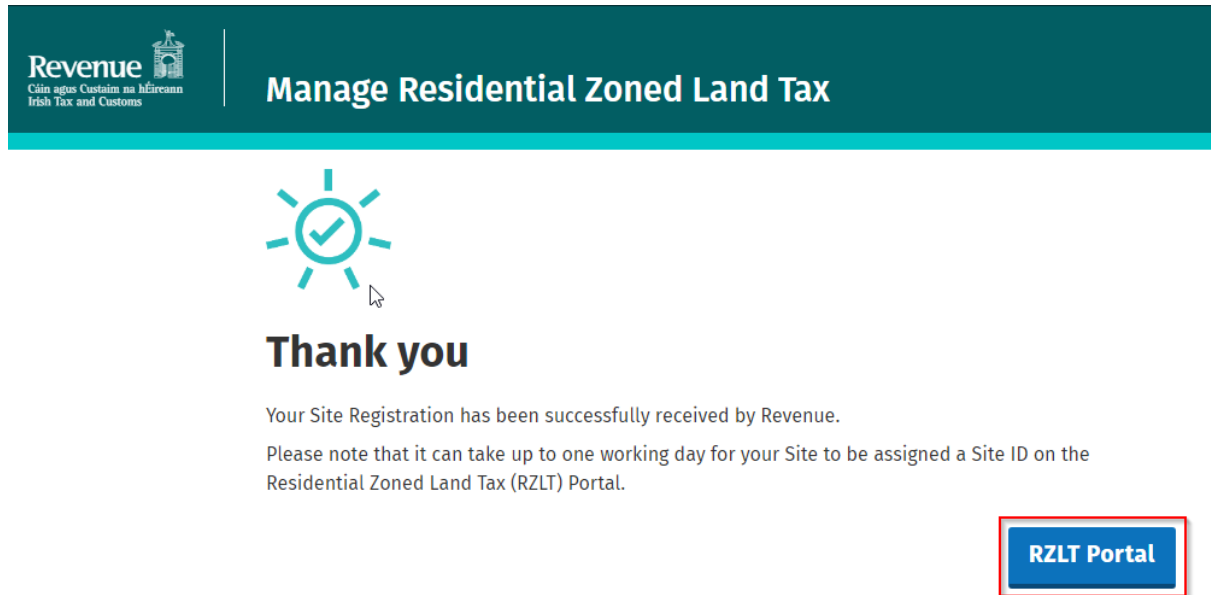


Figure 49 Thank you screen

Appendix I – Registration for ROS and myAccount

Register for ROS

This step is only relevant if the customer is not already registered for ROS. The customer must register for ROS using the Tax Registration Number provided by Revenue.

Details on how to register for ROS are available on the Revenue website.

The screenshot displays the Revenue website interface. At the top, there are three navigation tabs: 'Online services', 'Tax and duty professionals', and 'Customs'. The 'Online services' tab is active and highlighted with a red border. Below the tabs is the Revenue logo and the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. To the right of the logo is a search bar and a 'Sign in to myAccount or ROS or LPT Online | Gaeilge' link. Below the search bar is a 'Back to homepage' link. The main content area is divided into two columns. The left column is titled 'Online services' and contains a 'Sign in or register myAccount' section with a 'Sign in to myAccount' button and links for 'Register for myAccount' and 'Sign in to myAccount using MyGovID'. Below this is a 'ROS' section with a 'Sign in to ROS' button and a 'Register for ROS' link, which is highlighted with a red box. The right column is titled 'List services by:' and contains three buttons: 'All', 'myAccount', and 'ROS'. Below these buttons is a list of services with dropdown arrows: 'Claims and refunds', 'Customs', 'Excise', 'Manage your record', 'PAYE Services', 'Payments', and 'Property'.

Figure 50 Revenue website screen

For queries relating to ROS please contact the Revenue ROS Technical Helpdesk:

- Email at roshelp@revenue.ie
- Telephone at 01 738 3699, International customers may contact via the email address above or call +353 1 738 3699.

Register for myAccount

Details on how to register for myAccount are available on the Revenue website [here](#)

For queries relating to the taxation of RZLT, contact the RZLT Unit on

- myEnquiries/RZLT via ROS or myAccount.

Appendix II – Local Authority classification codes

CSO Standard Local Authority Classification	Local Authority
CCLA	Cork City Council
CELA	Clare County Council
CNLA	Cavan County Council
COLA	Cork County Council
CWLA	Carlow County Council
DCLA	Dublin City Council
DELA	Dún Laoghaire–Rathdown County Council
DLLA	Donegal County Council
FLLA	Fingal County Council
GALA	Galway County Council
GCLA	Galway City Council
KELA	Kildare County Council
KKLA	Kilkenny County Council
KYLA	Kerry County Council
LDLA	Longford County Council
LHLA	Louth County Council
LKLA	Limerick City & County Council
LMLA	Leitrim County Council
LSLA	Laois County Council
MHLA	Meath County Council
MNLA	Monaghan County Council
MOLA	Mayo County Council
OYLA	Offaly County Council
RNLA	Roscommon County Council
SDLA	South Dublin County Council
SOLA	Sligo County Council
TYLA	Tipperary County Council
WDLA	Waterford City & County Council
WHLA	Westmeath County Council
WWLA	Wicklow County Council
WXLA	Wexford County Council