

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

## RZLT Site Sale or Transfer Guidelines

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

Document created January 2025

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## Introduction

These guidelines set out the responsibilities of liable persons in relation to the sale of a relevant site. 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.

References in these guidelines to the sale of a relevant site include the sale of part of a relevant site. A relevant site is a site that is included on an annually revised map published by a local authority and that is not a residential property.

While this introduction is primarily concerned with sales, it also applies to changes of ownership that take place by, for example, gifts and inheritances.

A transfer also includes the compulsory acquisition of land, the giving of notice to compulsorily acquire land as well as the entering into a lease by the owner for a duration of 35 years or more.

References to sales should be read as including all other changes of ownership and references to vendors and purchasers as including previous and new owners, respectively. References to the liable person are a reference to the previous owner.

**Prior to the completion** of the sale of a relevant site, the liable person must file an RZLT Transfer or Sale return with Revenue. This return will require certain information in relation to the relevant site, the liable person and the purchaser.

Information relating to the **relevant site**:

- i. the date of acquisition,
- ii. the market value at the date of acquisition,
- iii. the market value at the most recent valuation date, if one has occurred since acquisition,
- iv. the proposed date of sale, and
- v. the proposed consideration for the site.

Information relating to the **liable person**:

- i. the person's name,
- ii. the person's tax identification number (including personal public services number),
- iii. the ownership interest of that person,
- iv. the address for correspondence and
- v. confirmation of whether the liable person and the purchaser are connected within the meaning of section 10 of the Taxes Consolidation Act 1997.

Information relating to the **purchaser of a relevant site**:

- i. the person's name,
- ii. the person's tax identification number (including personal public services number) and
- iii. address for correspondence.

Before selling a relevant site, the vendor shall pay any outstanding RZLT liability due before the date of sale.

The liability includes:

- unpaid RZLT amounts due and owing,
- accrued interest,
- and
- any penalty amount that was agreed or determined in relation to a vendor's self-assessment or a Revenue assessment.

The vendor of the relevant site shall also submit all outstanding returns.

Any outstanding liability that is not paid by a vendor is and remains a charge on the land to which it relates.

# 1 ROS Customer filing site Transfer or Sale Return

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.

**In advance of submitting a Transfer or Sale Return, customers should contact the RZLT Unit via myEnquiries advising of the transfer or sale of a relevant site.**

These steps can only be completed once the site is registered for RZLT. If the site is not registered for RZLT, refer to Site Registration guidance.

The following section details how ROS customers can file a Transfer or Sale Return for RZLT.

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

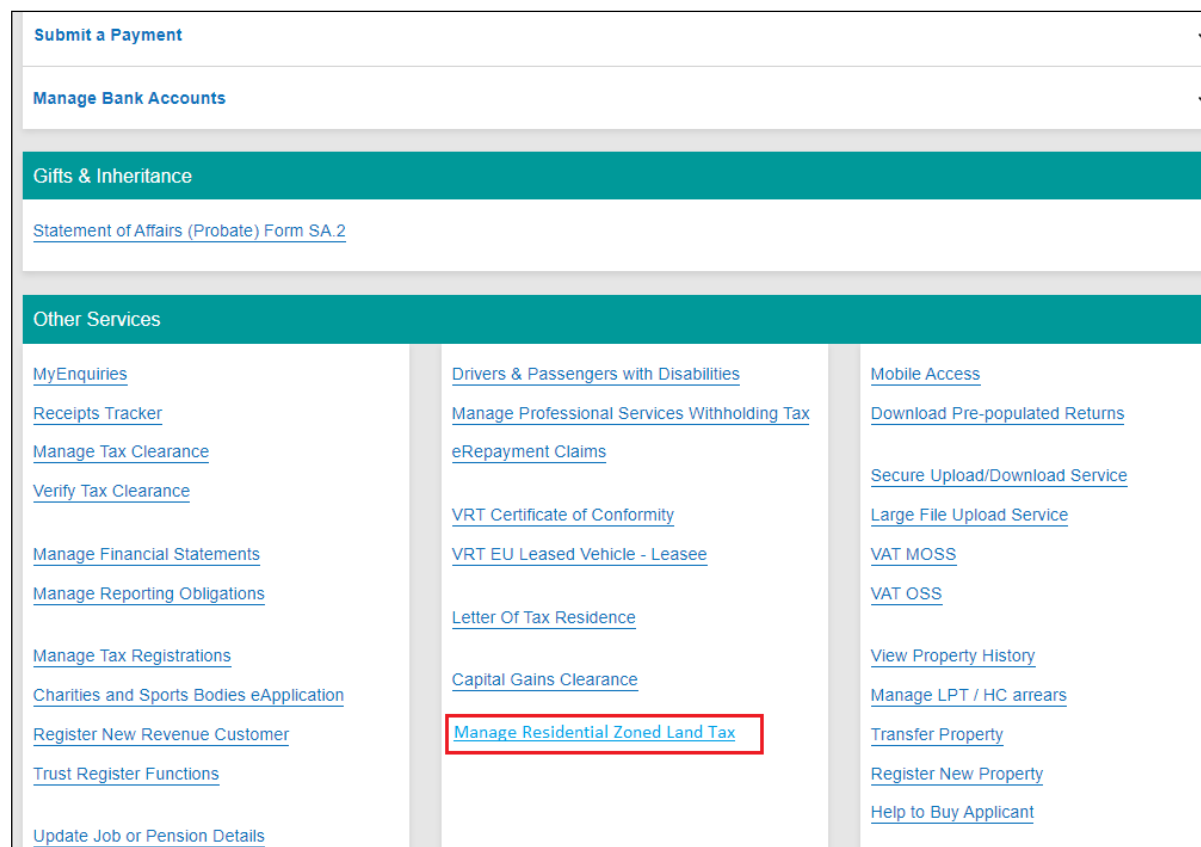


Figure 1: ROS Home page - Manage Residential Zoned Land Tax screen

## 1.2 Select “File Transfer/Sale Return” from the RZLT Portal screen.

**Revenue**  
Clárú agus Cúideam na Míreanna  
1984, 1987 agus 2003

## 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 The customer is presented with all sites available for filing an RZLT Transfer/Sale Return. Click 'File Transfer/Sale Return' on the appropriate site (where more than one site registered).

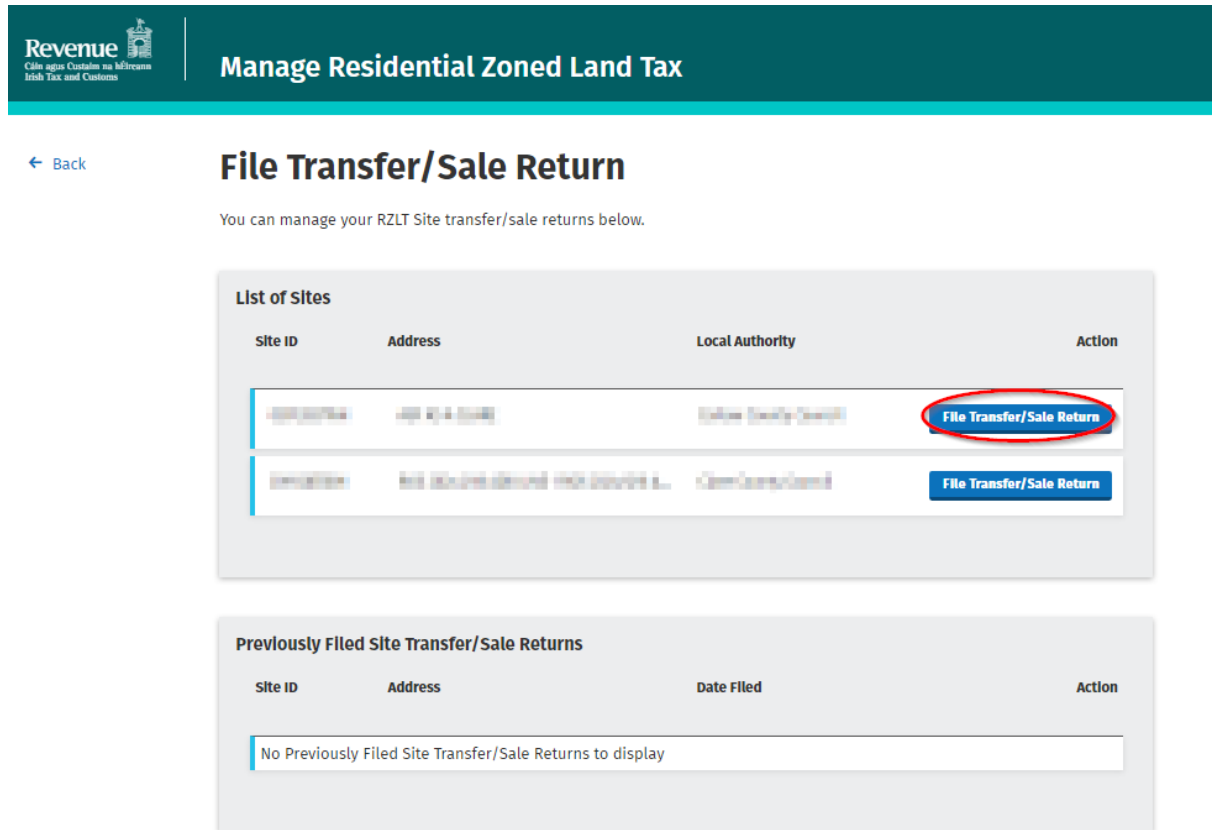


Figure 3: File RZLT Return screen

- 1.4 Complete all details required in relation to the transfer or sale of the site, click “Next”.
- Select Yes or No regarding the size of the site for sale or transfer.
    - Select Yes if all of the site (i.e., 100%) is for transfer or sale.
    - Select No if less than 100% of the site is for transfer or sale.
  - Select the reason for the transfer or sale of the site. For example – Sale, Gift Inheritance, Compulsory Purchase Order or Lease in excess of 35 years.
  - Enter the date of the acquisition of the relevant site.
  - Enter the market value of the site at the date of acquisition.
  - Enter the market value of the site at the most recent valuation date.
  - Enter the proposed date of transfer or sale of the site.
  - Enter the proposed consideration for the transfer or sale of the site.
  - Select Yes or No if the owner(s) and the purchaser of the site are connected.

**Note:** Before the completion of the transfer or sale of the site, the liable person(s) must file all outstanding RZLT returns and pay all outstanding tax and accrued interest (where applicable).



Revenue  
 Clárú Gairneoireachta, Iúiríochas, 2008, Tullachán agus Clárú

**Manage Residential Zoned Land Tax**

← Back **File a Transfer/Sale Return for Site ID** [REDACTED]

Please enter the details below.

**Size (Hectares)**

**100% of hectares of site sold/transferred in 1 transaction? \*** ⓘ  
 Yes  No

**Reason for Sale/Transfer \***

**Date of acquisition of relevant site \*** ⓘ  
 DD/MM/YYYY

**Market value at date of acquisition \*** ⓘ  
 €

**Most recent market value \*** ⓘ  
 €

**Proposed date of sale/transfer \*** ⓘ  
 DD/MM/YYYY

**Proposed consideration on the sale/transfer \*** ⓘ  
 €

**Liable Person Information**

name	tax registration number	designated liable person	ownership interest
[REDACTED]	[REDACTED]	Yes	Freehold

**Are the owner and purchaser connected persons? \*** ⓘ  
 Yes  No

**Does transfer relate to a group transfer? \*** ⓘ  
 Yes  No

Figure 4: File Transfer/Sale Return screen

1.5 Complete all details required in relation to the purchaser(s) of the site, click “Next”. In the case of multiple purchasers, enter all relevant information and click ‘Add Purchaser’. Repeat this action until all purchaser details have been entered.

When all purchaser information has been entered, click ‘Next’.

Revenue  
Clár na gCéim Oibríochas na hÉireann  
Ídhlí, Tair agus Cártaí

## Manage Residential Zoned Land Tax

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### File a Transfer/Sale Return for Site ID

#### List of Purchasers

Please enter the following details for all purchasers:

**Name \***

**Address Line 1 \***

**Address Line 2 \***

**Address Line 3**

**Address Line 4**

**Tax Type \***

--- Select ---

**Tax Registration Number \***

**Nature of ownership interest \***

--- Select ---


**Add Purchaser**

Action	Tax type	Tax registration number	Name	Nature of ownership interest
No Purchasers to display				

**Next →**

Figure 5: List of Purchaser(s) screen

- 1.6 Ensure that all details contained in the summary details are correct relating to the site, liable person(s) and purchaser(s). Tick the declaration check box to declare that all details provided are true and accurate. Click 'Submit'.


**Manage Residential Zoned Land Tax**

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## Transfer or Sale Site Details Summary

Please confirm the Site details before proceeding

Size (Hectares)	7.0000
100% of hectares of site sold/transferred in 1 transaction?	Yes
Reason for Sale/Transfer	Sale
Date of acquisition of relevant site	03/11/2024
Market value at date of acquisition	100000
Most recent market value	90000
Proposed date of sale/transfer	19/12/2024
Proposed consideration on the sale/transfer	150000
Are the owner and purchaser connected persons?	No

### Liable Person Information

Name	Tax registration number	Designated liable person	Ownership interest

### List of Purchasers

Tax type	Tax registration number	Name	Nature of ownership interest
CUST		Joe Bloggs	Freehold

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

Submit →

Figure 6: Transfer/Sale Return summary screen

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

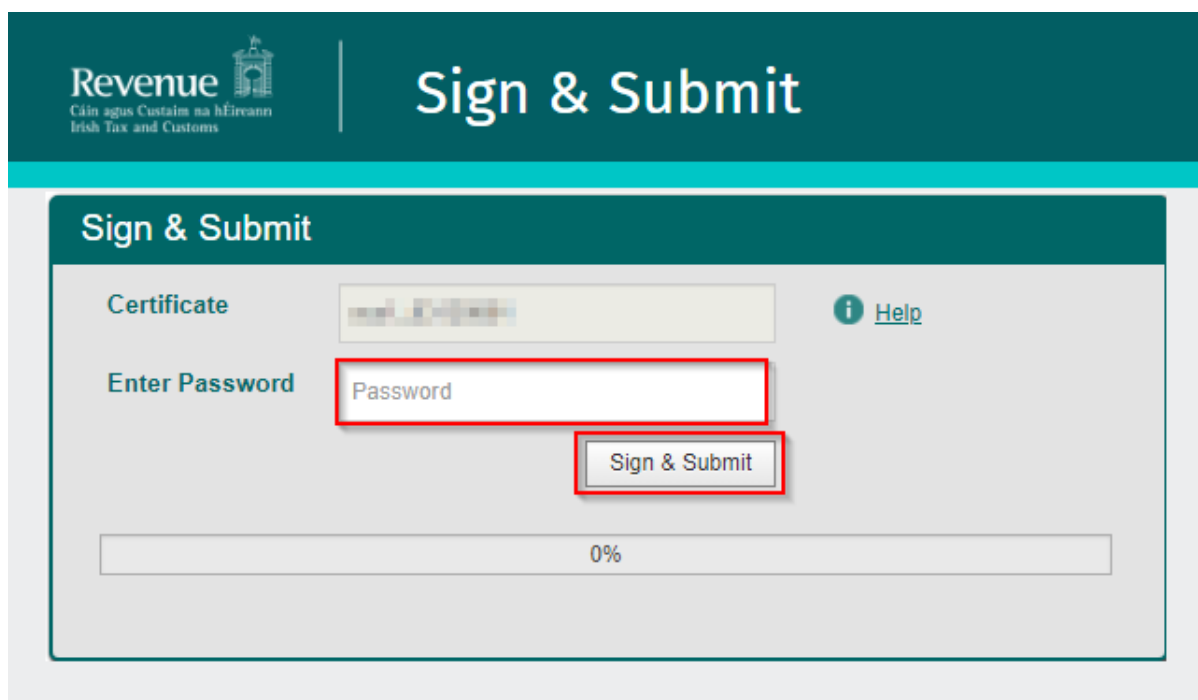


Figure 7: Sign & submit screen

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

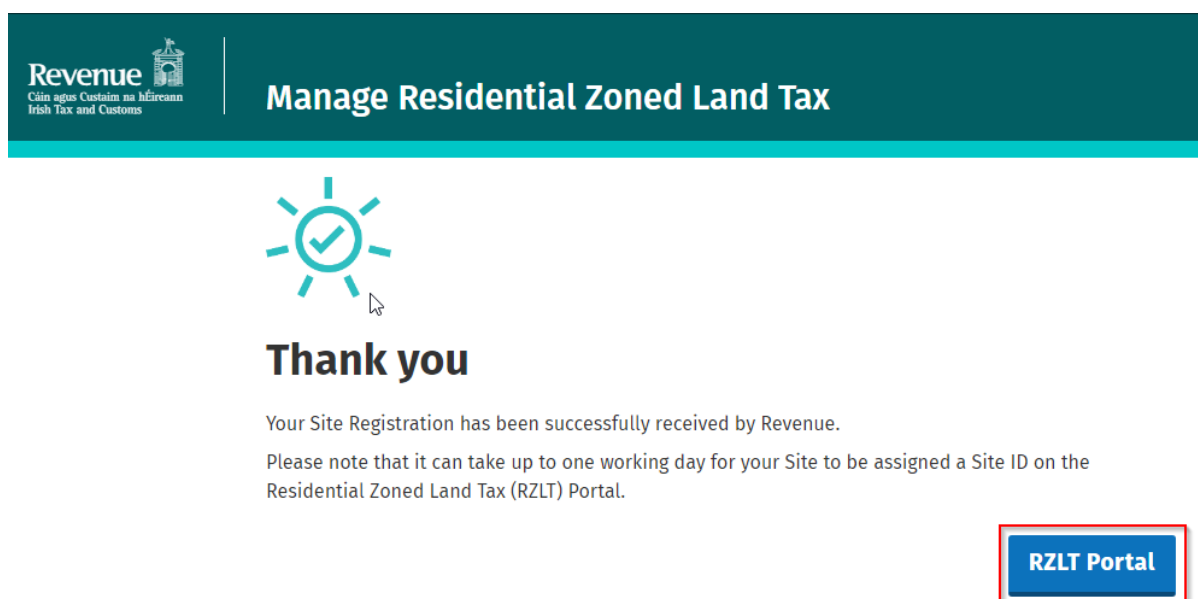


Figure 8: Site registration successful screen

## 2 myAccount Customer filing site Transfer or Sale Return

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.

**In advance of submitting a Transfer or Sale Return, customers should contact the RZLT Unit via myEnquiries advising of the transfer or sale of a relevant site.**

These steps can only be completed once the site is registered for RZLT. If the site is not registered for RZLT, refer to Site Registration guidance.

The following section details how myAccount customers can file a Transfer or Sale Return for RZLT.

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

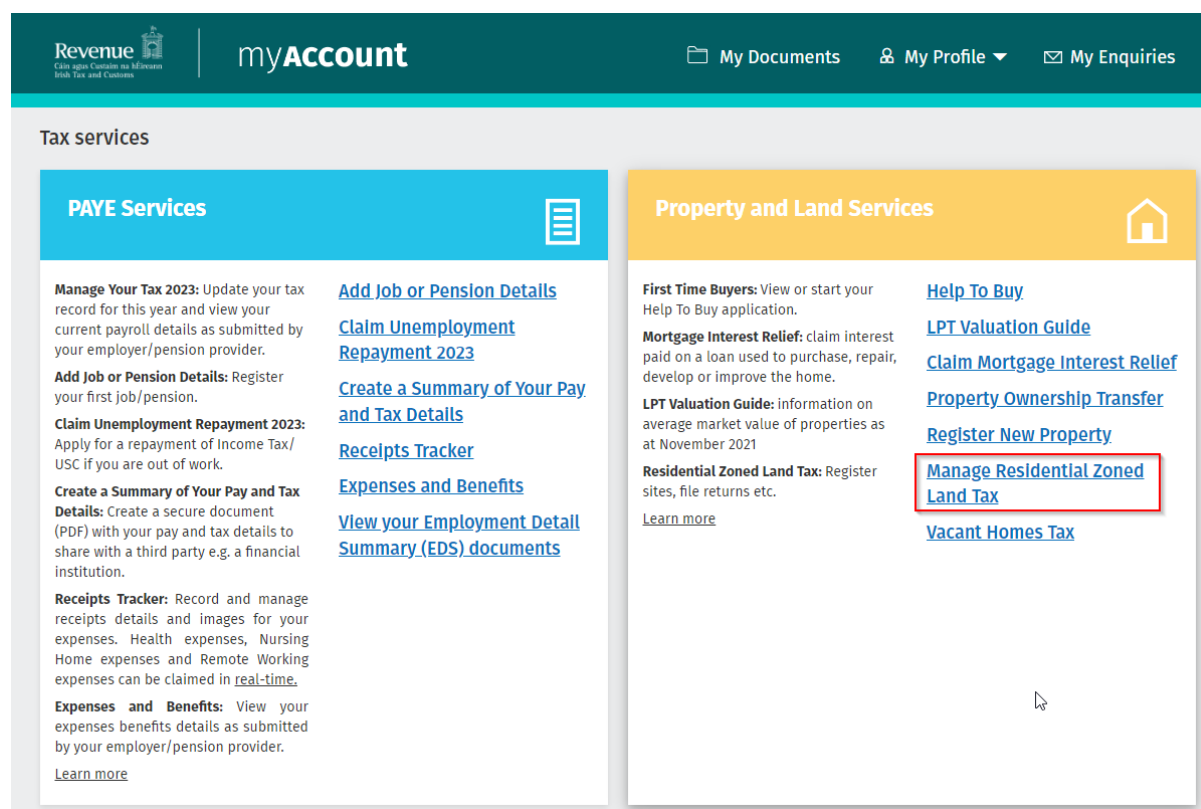


Figure 9: myAccount Property and Land Services tile

## 2.2 Select “File Transfer/Sale Return” from the RZLT Portal screen.

**Revenue**  
Clárú agus Cúntas na hÉireann  
IRish 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](#)

#### 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 10: RZLT Portal Home screen

- 2.3 The customer is presented with all sites available for filing an RZLT Transfer/Sale Return. Click 'File Transfer/Sale Return' on the appropriate site (where more than one site registered).

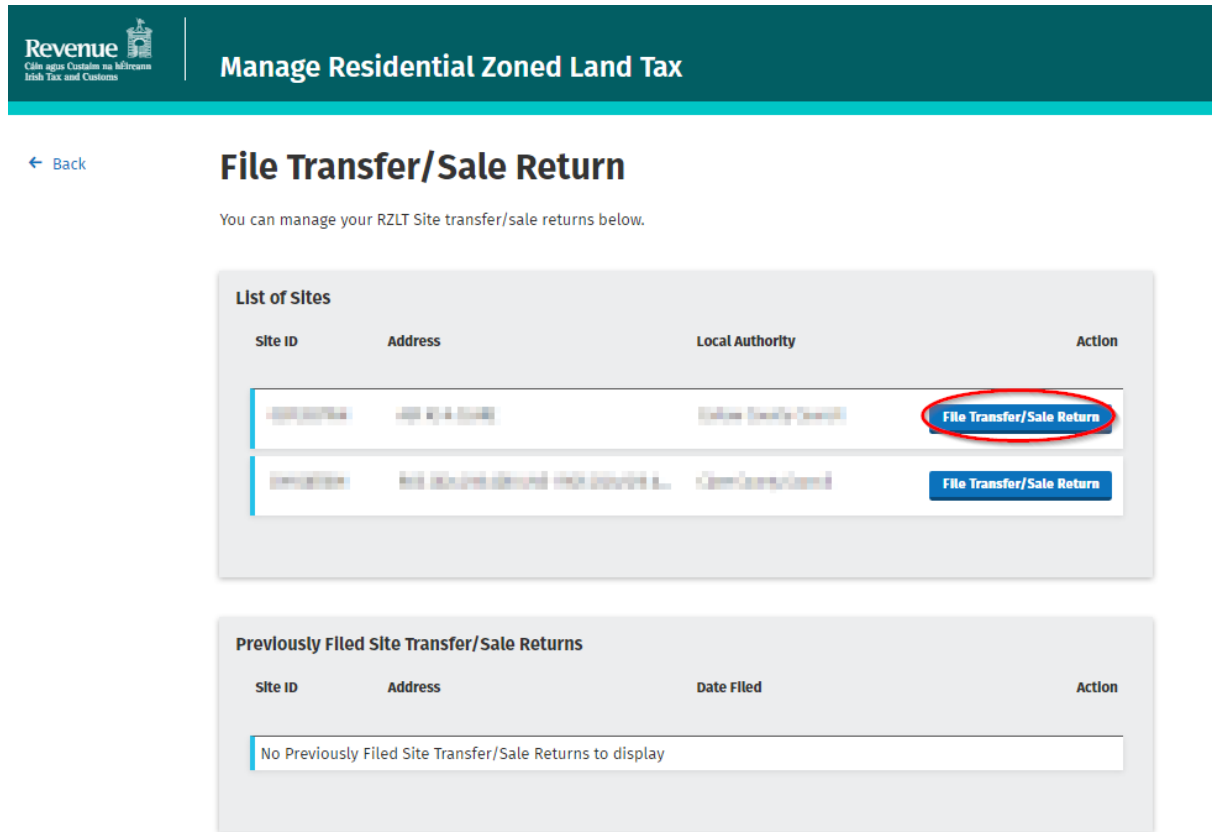


Figure 11: File RZLT Return screen

2.4 Complete all details required in relation to the transfer or sale of the site, click “Next”.

- Select Yes or No regarding the size of the site for sale or transfer.
  - Select Yes if all of the site (i.e., 100%) is for transfer or sale.
  - Select No if less than 100% of the site is for transfer or sale.
- Select the reason for the transfer or sale of the site. For example – Sale, Gift Inheritance, Compulsory Purchase Order or Lease in excess of 35 years.
- Enter the date of the acquisition of the relevant site.
- Enter the market value of the site at the date of acquisition.
- Enter the market value of the site at the most recent valuation date.
- Enter the proposed date of transfer or sale of the site.
- Enter the proposed consideration for the transfer or sale of the site.
- Select Yes or No if the owner(s) and the purchaser of the site are connected.

**Note:** Before the completion of the transfer or sale of the site, the owner(s) must file all outstanding RZLT returns and pay all outstanding tax and accrued interest (where applicable).



**Revenue**  
 Civil Service Public Finance  
 Site Tax and Capital Tax

**Manage Residential Zoned Land Tax**

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**File a Transfer/Sale Return for Site ID** [XXXXXXXXXX]

Please enter the details below.

**Size (Hectares)**

**100% of hectares of site sold/transferred in 1 transaction? \*** ⓘ  
 Yes  No

**Reason for Sale/Transfer \***

**Date of acquisition of relevant site \*** ⓘ  
 DD/MM/YYYY

**Market value at date of acquisition \*** ⓘ  
 €

**Most recent market value \*** ⓘ  
 €

**Proposed date of sale/transfer \*** ⓘ  
 DD/MM/YYYY

**Proposed consideration on the sale/transfer \*** ⓘ  
 €

**Liable Person Information**

name	tax registration number	designated liable person	ownership interest
[REDACTED]	[REDACTED]	Yes	Freehold

**Are the owner and purchaser connected persons? \*** ⓘ  
 Yes  No

**Does transfer relate to a group transfer? \*** ⓘ  
 Yes  No

Figure 12: File Transfer/Sale Return screen

2.5 Complete all details required in relation to the purchaser(s) of the site, click “Next”. In the case of multiple purchasers, enter all relevant information and click ‘Add Purchaser’. Repeat this action until all purchaser details have been entered.

When all purchaser information has been entered, click ‘Next’.

Revenue  
Online system for Revenue  
2018, 2019 and 2020

## Manage Residential Zoned Land Tax

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### File a Transfer/Sale Return for Site ID

#### List of Purchasers

Please enter the following details for all purchasers:

**Name \***

**Address Line 1 \***

**Address Line 2 \***

**Address Line 3**

**Address Line 4**

**Tax Type \***

--- Select ---

**Tax Registration Number \***

**Nature of ownership interest \***

--- Select ---


**Add Purchaser**

action	tax type	tax registration number	name	nature of ownership interest
No Purchasers to display				

**Next →**

Figure 13: List of Purchaser(s) screen

- 2.6 Ensure that all details contained in the summary details are correct relating to the site, liable person(s) and purchaser(s). Tick the declaration check box to declare that all details provided are true and accurate. Click 'Submit'.


**Manage Residential Zoned Land Tax**

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## Transfer or Sale Site Details Summary

Please confirm the Site details before proceeding

<b>Size (Hectares)</b>	7.0000
<b>100% of hectares of site sold/transferred in 1 transaction?</b>	Yes
<b>Reason for Sale/Transfer</b>	Sale
<b>Date of acquisition of relevant site</b>	03/11/2024
<b>Market value at date of acquisition</b>	100000
<b>Most recent market value</b>	90000
<b>Proposed date of sale/transfer</b>	19/12/2024
<b>Proposed consideration on the sale/transfer</b>	150000
<b>Are the owner and purchaser connected persons?</b>	No

### Liable Person Information

Name	Tax registration number	Designated Liable Person	Ownership interest

### List of Purchasers

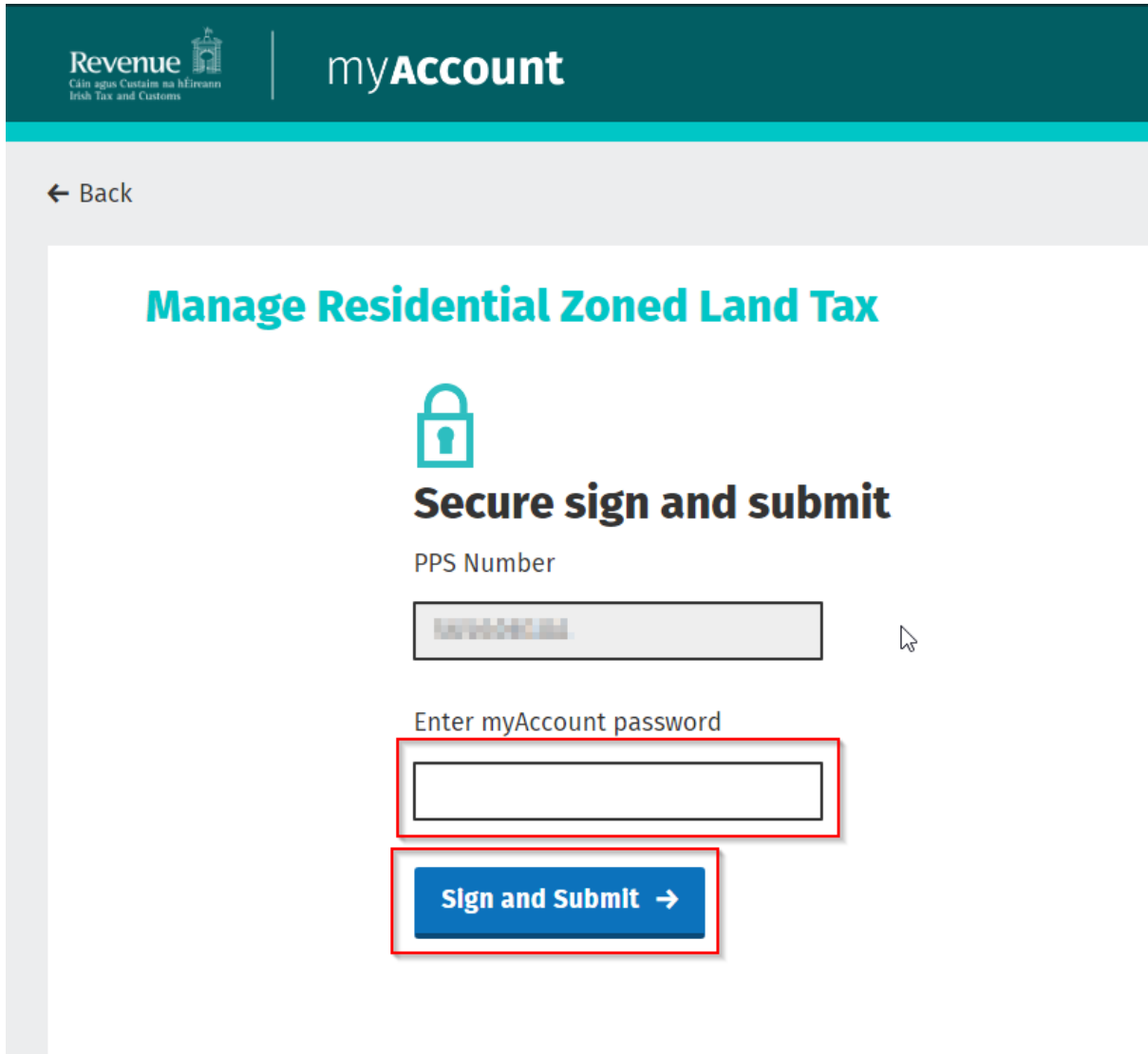
Tax type	Tax registration number	Name	Nature of ownership interest
CUST		Joe Bloggs	Freehold

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

Submit →

Figure 14: Transfer/Sale Return summary screen

2.7 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 two input fields: 'PPS Number' and 'Enter myAccount password'. The 'Enter myAccount password' field and the 'Sign and Submit →' button are highlighted with red boxes. A mouse cursor is visible near the PPS Number field.

Figure 15: myAccount Sign & submit screen

- 2.8 The Thank you screen is presented. Click on 'RZLT Portal' to return to the RZLT Portal home screen.

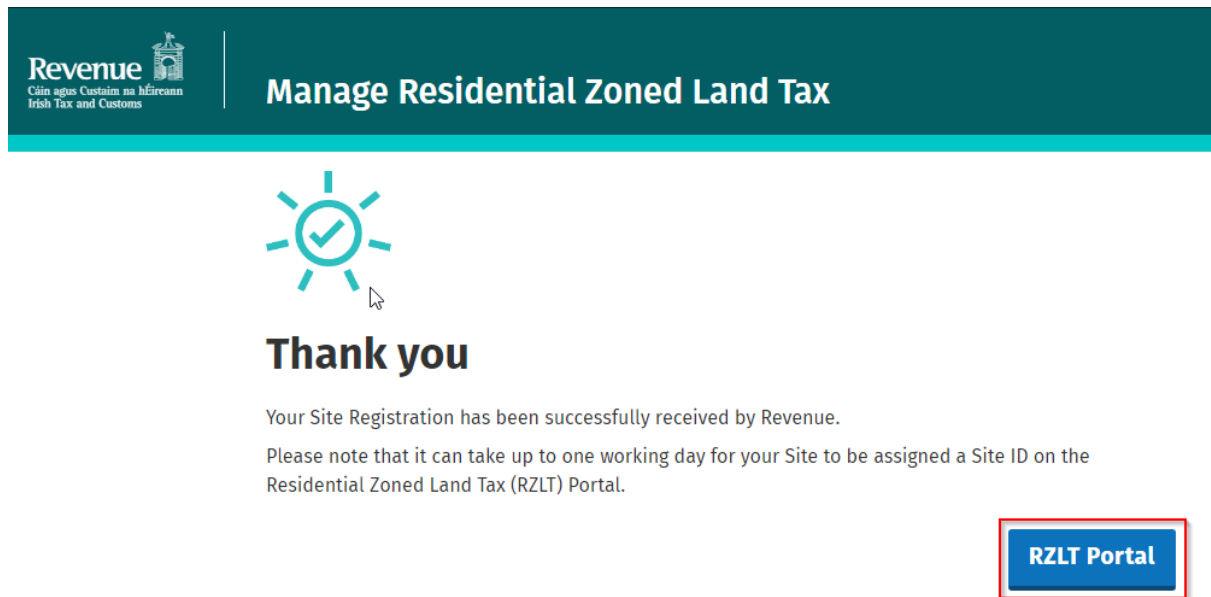


Figure 16: Site registration successful screen

### 3 Transfer or Sale of site within Group Company structure

These steps can only be completed where both the transferor and transferee company are part of a group<sup>1</sup> and both within the charge to Corporation Tax and registered for ROS.

**In advance of submitting a Transfer or Sale Return, customers should contact the RZLT Unit via myEnquiries advising of the transfer or sale of a relevant site.**

If the company is not registered for ROS, refer to Appendix I.

These steps can only be completed once the site is registered for RZLT. If the site is not registered for RZLT, refer to Site Registration guidance.

The following section details how a company can file a Transfer or Sale Return for RZLT in the case of a transfer or sale of a relevant site (including a transfer or sale within a group company structure).

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

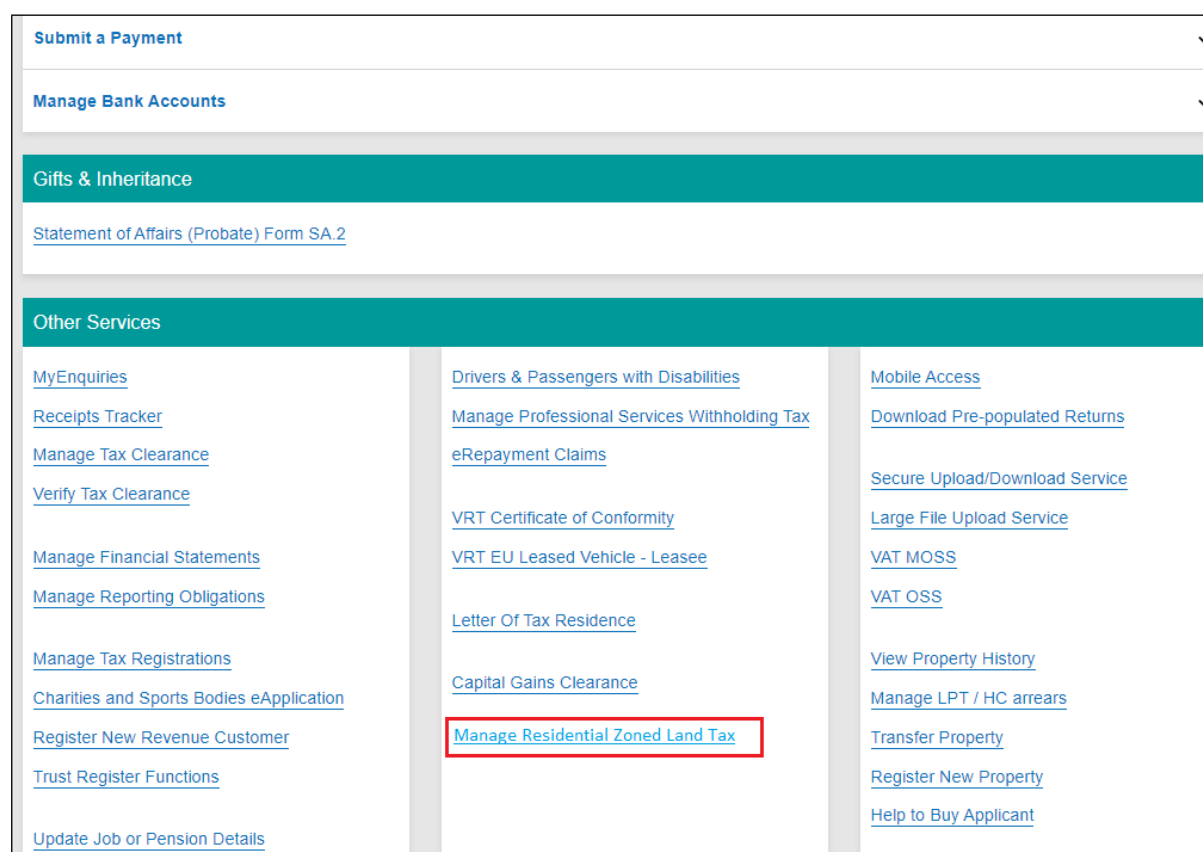


Figure 17: ROS Home page - Manage Residential Zoned Land Tax screen

<sup>1</sup> “Group” and a “member of a group” have the same meaning as in section 616, TCA 1997

3.2 Select “File Transfer/Sale Return” from the RZLT Portal screen.

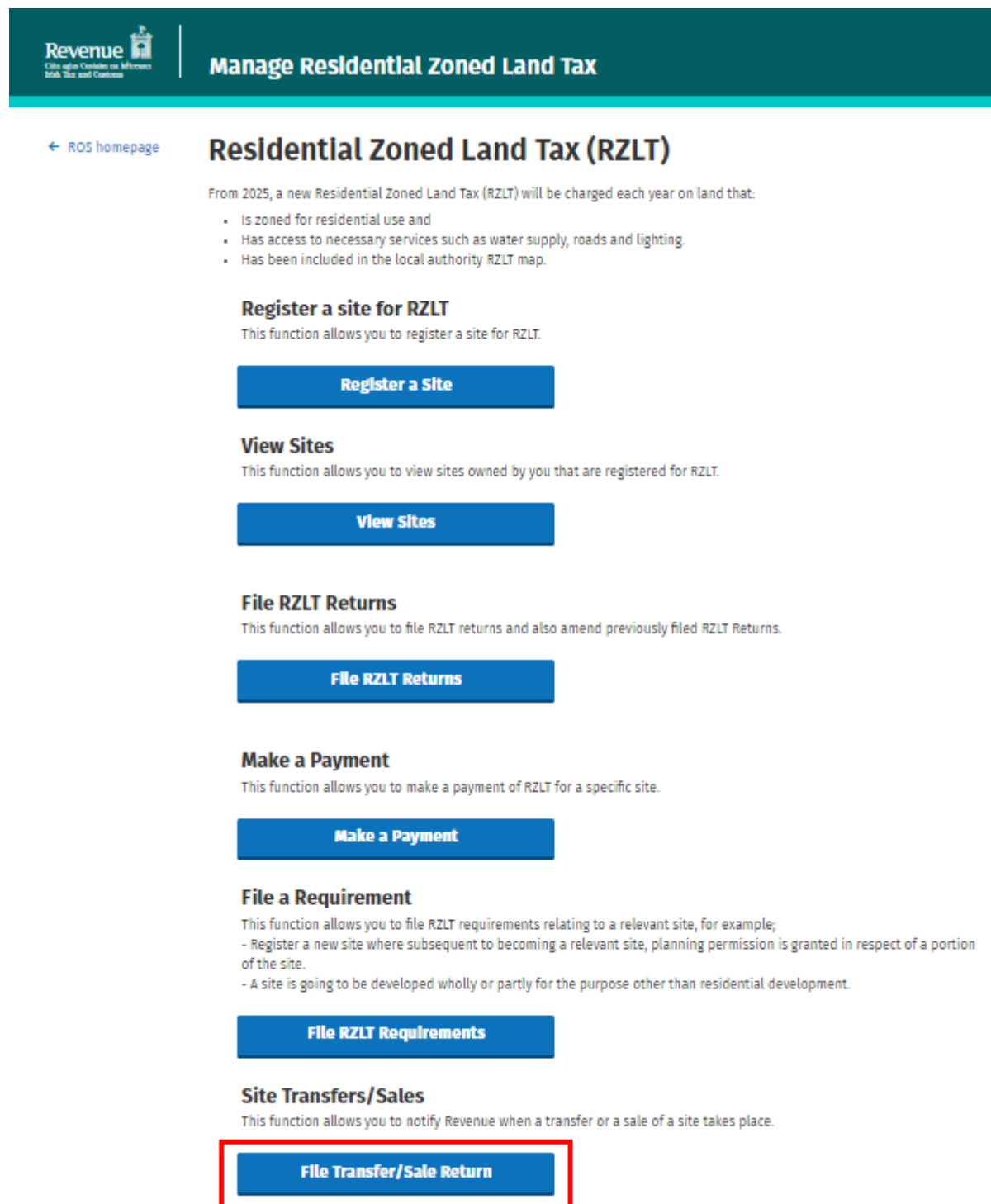


Figure 18: RZLT Portal Home screen

- 3.3 The customer is presented with all sites available for filing an RZLT Transfer/Sale Return. Click 'File Transfer/Sale Return' on the appropriate site (where more than one site registered).

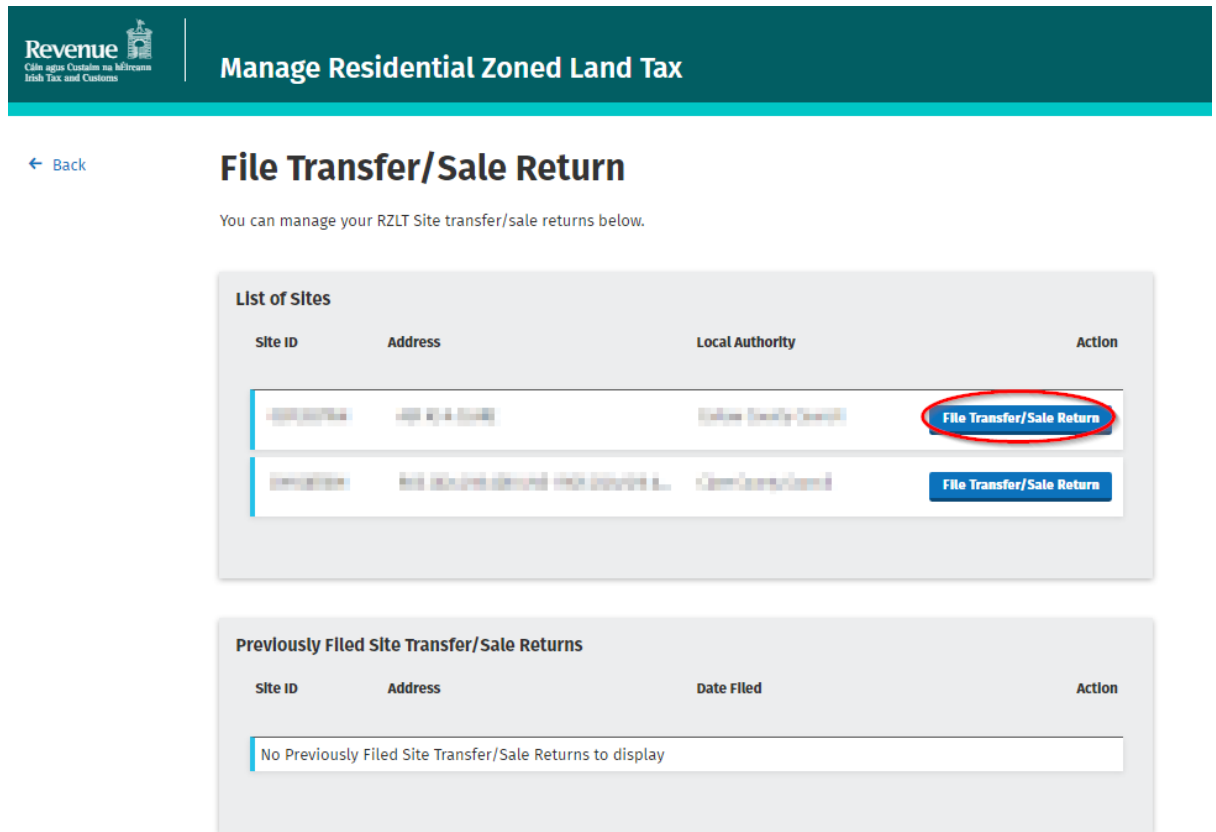


Figure 19: File RZLT Transfer/Sale Return screen



3.4 Complete all details required in relation to the transfer or sale of the site within a group company structure.

Tick yes, under “Does transfer relate to intra-group transfer”. Click “Next”.

**Revenue**  
One-stop Central tax services  
RIBB, TCC and Customs

## Manage Residential Zoned Land Tax

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### File a Transfer/Sale Return for Site ID [REDACTED]

Please enter the details below.

**Size (Hectares)**  
[REDACTED]

**100% of hectares of site sold/transferred in 1 transaction? \*** ⓘ  
 Yes  No

**Reason for Sale/Transfer \***  
 --- Select ---

**Date of acquisition of relevant site \*** ⓘ  
 DD/MM/YYYY  
 [REDACTED]

**Market value at date of acquisition \*** ⓘ  
 € [REDACTED]

**Most recent market value \*** ⓘ  
 € [REDACTED]

**Proposed date of sale/transfer \*** ⓘ  
 DD/MM/YYYY  
 [REDACTED]

**Proposed consideration on the sale/transfer \*** ⓘ  
 € [REDACTED]

**Liable Person Information**

NAME	Tax registration number	Designated Liable Person	ownership interest
[REDACTED]	[REDACTED]	Yes	Freehold

**Are the owner and purchaser connected persons? \*** ⓘ  
 Yes  No

**Does transfer relate to a group transfer? \*** ⓘ  
 Yes  No

Cancel
Next →

Figure 20: File RZLT Transfer/Sale Return screen

- 3.5 Complete all details required in relation to the transferee (listed as Purchaser on screen) of the site, click “Next”.

**Revenue**  
One stop Centre on Affairs  
With Tax and Customs

## Manage Residential Zoned Land Tax

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### File a Transfer/Sale Return for Site ID [REDACTED]

#### List of Purchasers

Please enter the following details for all purchasers:

**Name \***

**Address Line 1 \***

**Address Line 2 \***

**Address Line 3**

**Address Line 4**

**Tax Type \***

--- Select --- ▼

**Tax Registration Number \***

**Nature of ownership Interest \***

--- Select --- ▼


**Add Purchaser**

Action	tax type	tax registration number	name	nature of ownership Interest
No Purchasers to display				

**Next →**

Figure 21: List of Transferee/Purchaser(s) screen

Ensure that all details contained in the summary details are correct relating to the site, transferor and transferee company. Tick the declaration check box to declare that all details provided are true and accurate. Click 'Submit'.


**Manage Residential Zoned Land Tax**

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## Transfer or Sale Site Details Summary

Please confirm the Site details before proceeding

Size (Hectares)	0.0002
100% of hectares of site sold/transferred in 1 transaction?	Yes
Reason for Sale/Transfer	Group Company Transfer
Date of acquisition of relevant site	08/01/2024
Market value at date of acquisition	500000
Most recent market value	550000
Proposed date of sale/transfer	31/01/2025
Proposed consideration on the sale/transfer	50000
Are the owner and purchaser connected persons?	Yes
Does transfer relate to a group transfer?	Yes

### Liable Person Information

name	tax registration number	designated Liabile person	ownership interest
[Redacted]	[Redacted]	Yes	Freehold

### List of Purchasers

tax type	tax registration number	name	nature of ownership interest
[Redacted]	[Redacted]	[Redacted]	Freehold

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

Submit →

Figure 22: Transfer/Sale Return summary screen

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

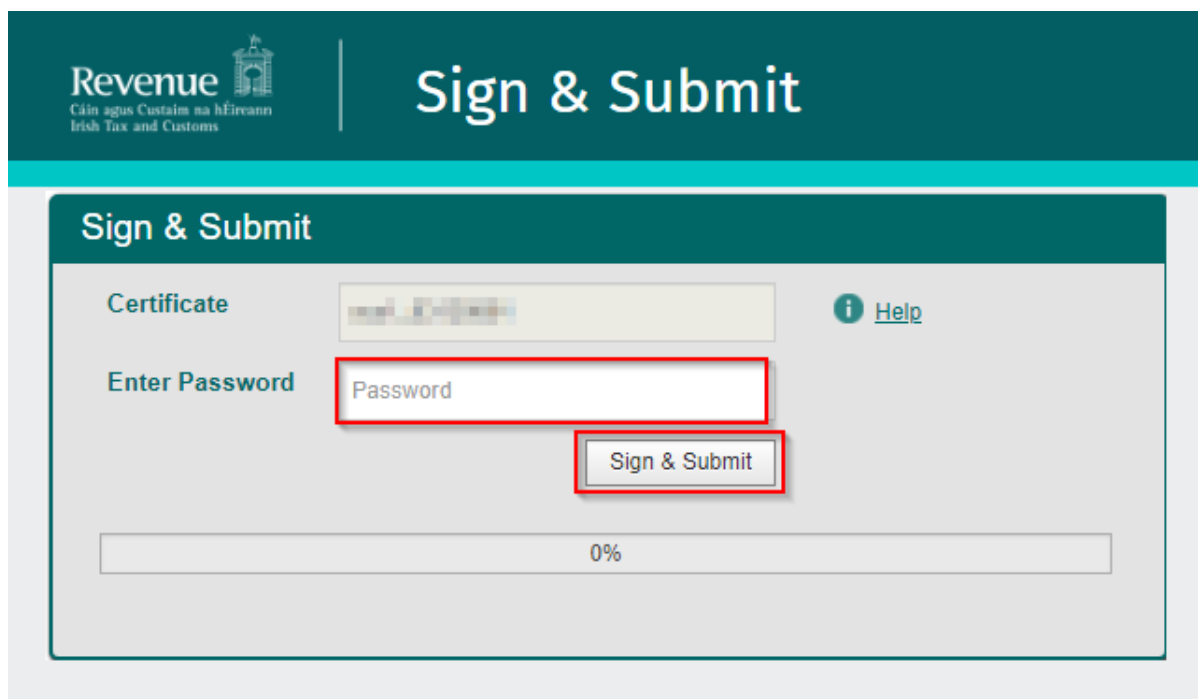


Figure 23: Sign & submit screen

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

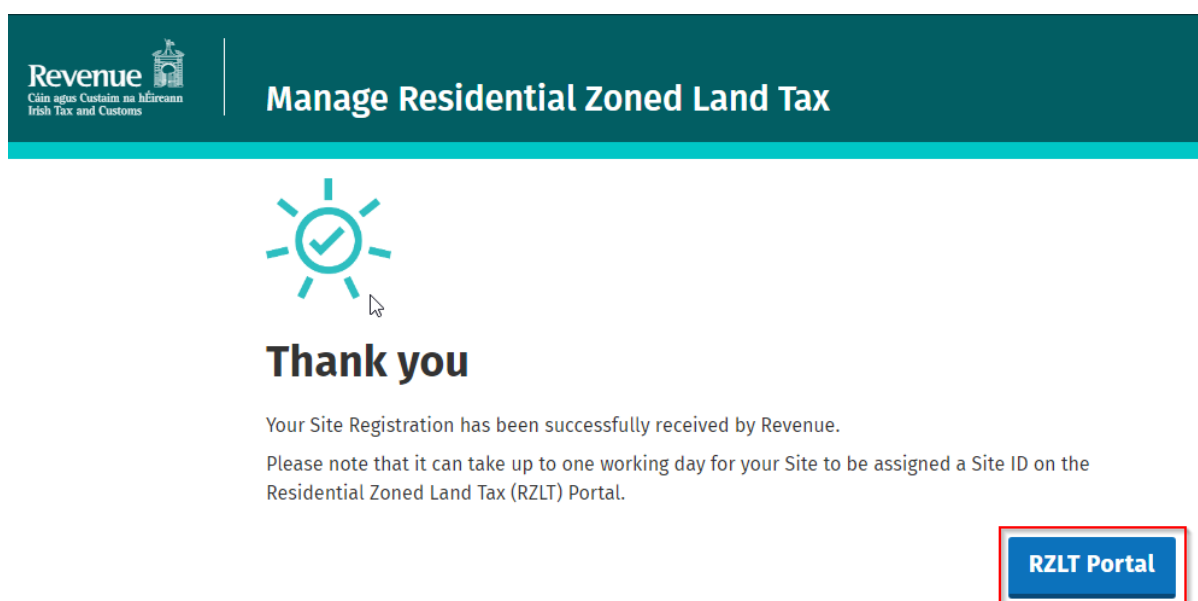


Figure 24: Site registration successful screen

## 4 How to make a payment of RZLT

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](#).

These steps can only be completed once the site is registered for RZLT. If the site is not registered for RZLT, refer to Site Registration guidance.

The following section details how ROS or myAccount customers can make a payment of RZLT.

4.1 Log into the RZLT portal using ROS or myAccount. See previous guidance above on how to log onto the RZLT portal through ROS or myAccount.

4.2 Select “Make a Payment” from the RZLT Portal screen.

The screenshot shows the RZLT Portal Home screen. At the top, there is a header with 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 main content area is divided into several sections, each with a description and a button:

- Register a site for RZLT**: This function allows you to register a site for RZLT. The button is 'Register a Site'.
- View Sites**: This function allows you to view sites owned by you that are registered for RZLT. The button is 'View Sites'.
- File RZLT Returns**: This function allows you to file RZLT returns and also amend previously filed RZLT Returns. Note: The ability to file RZLT Returns is not available at this point. The button is 'File RZLT Returns'.
- Make a Payment**: This function allows you to make a payment of RZLT for a specific site. The button is 'Make a Payment', which is circled in red.
- 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 button is 'File RZLT Requirements'.
- Site Transfers/Sales**: This function allows you to notify Revenue when a transfer or a sale of a site takes place. The button is 'File Transfer/Sale Return'.

Figure 25: RZLT Portal Home screen

- 4.3 Ensure to select option for appropriate Site ID, where multiple sites registered. Select appropriate option under “Payment Type” (Tax, Interest or Penalty Payment). Select “Make a Payment”.

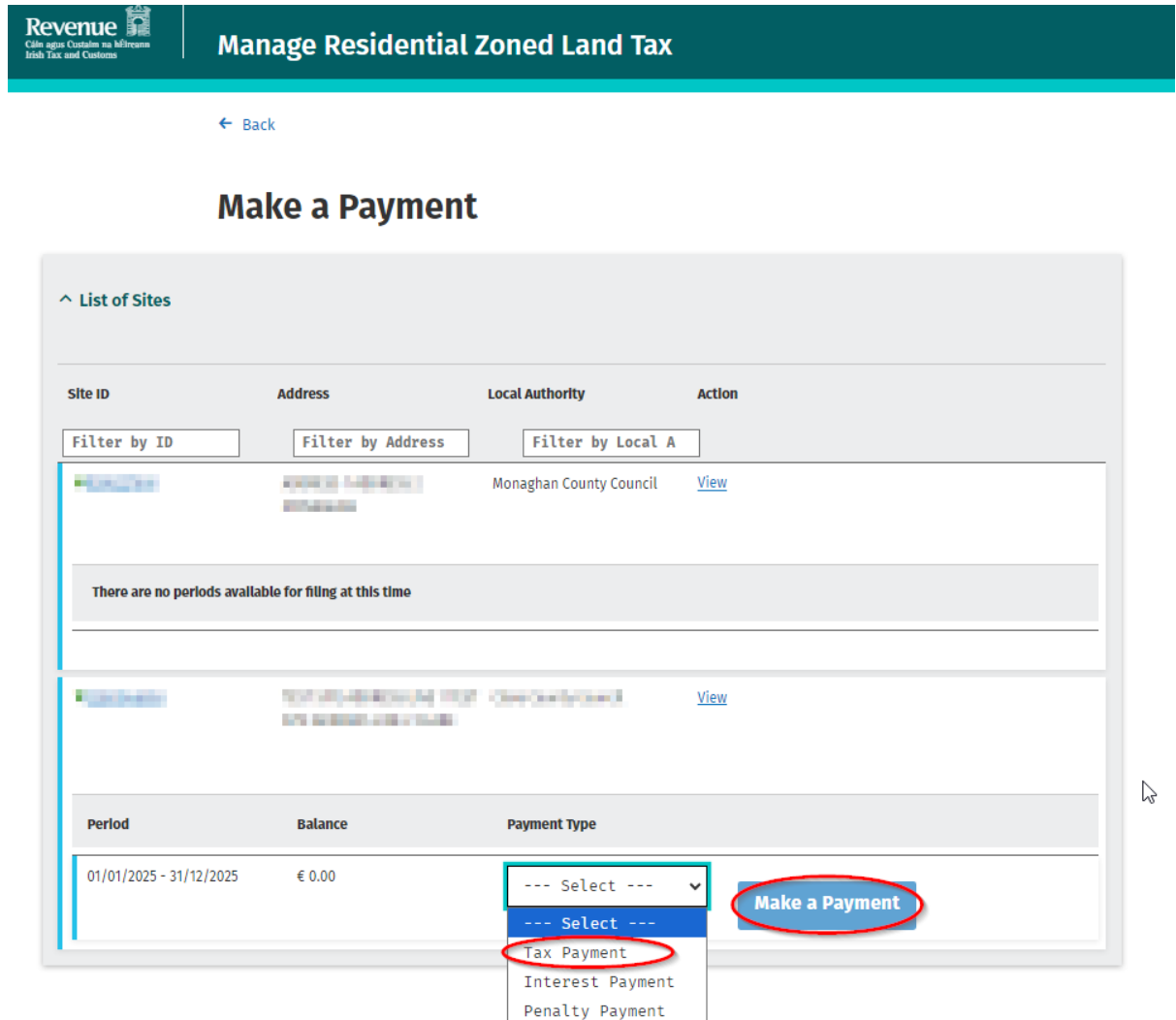


Figure 26: RZLT Payment screen

4.4 Enter the amount of RZLT you wish to make as a payment. Select “Next”

The screenshot shows the Revenue Payments interface for Residential Zoned Land Tax. At the top left is the Revenue logo with the text 'Cúis agus Custóir na hÉireann Irish Tax and Customs'. The main header is 'Payments'. Below this, there is a link '← Back to My Services'. The title of the section is 'Residential Zoned Land Tax'. Underneath, it states 'Total Outstanding: €0.00'. The 'Payment Amount' section has a prompt 'Please enter an amount' and an input field containing '€ 0.0'. A red circle highlights the input field, and another red circle highlights the 'Next →' button.

Figure 27: RZLT Payment screen

- 4.5 Select the appropriate payment option for making the RZLT payment (credit card, debit card or using bank account).
- 4.6 Follow the online instructions to complete the payment.
- 4.7 Sign and submit using the ROS or myAccount password as appropriate.

## 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.

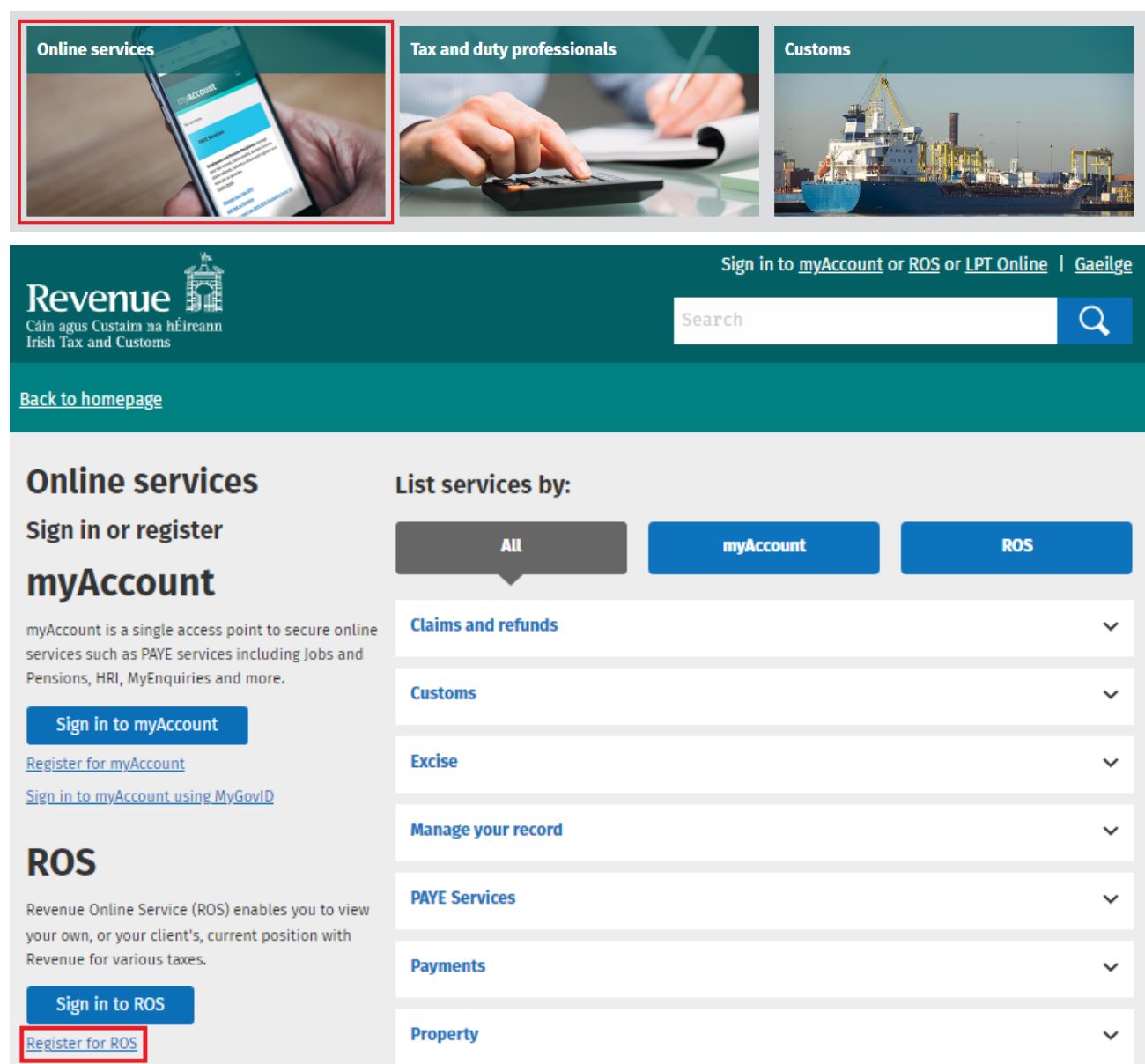


Figure 28: Revenue website screen



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

- Email at [roshelp@revenue.ie](mailto: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:

<https://www.revenue.ie/en/online-services/services/register-for-an-online-service/register-for-myAccount.aspx>

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

- myEnquiries/RZLT via ROS or myAccount.