
Residential Zoned Land Tax (RZLT)
Quick Start Guide

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

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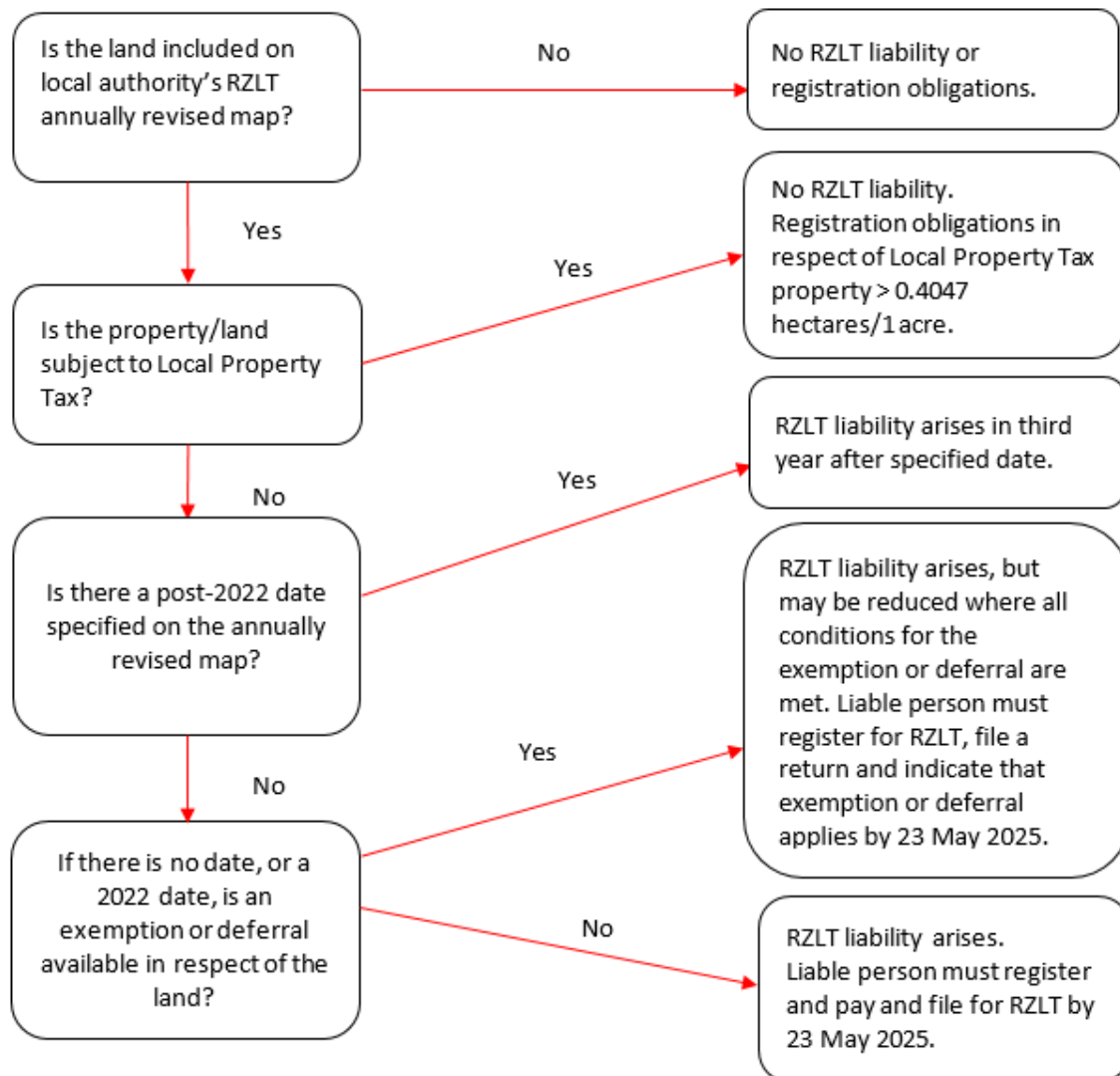
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1 Introduction and flowchart

The purpose of this 'Quick Start Guide to Residential Zoned Land Tax' is to provide an overview of the key information you need, as a land or property owner. This will assist you in fulfilling your Residential Zoned Land Tax (RZLT) obligations. This guide outlines the role of local authorities regarding RZLT 'annually revised maps'. It also highlights further sources of RZLT information that are available on the Revenue website, as well as local authority websites.

The RZLT flowchart below is designed to give land and property owners an 'at a glance', high-level outline of what RZLT obligations may arise and when they arise. Please consult the text of this Quick Start Guide for further detail.

Do I have an RZLT liability?



2 What is Residential Zoned Land Tax (RZLT)?

RZLT is an annual tax commencing in 2025. It is charged on 1 February each year and must be paid by the following 23 May. Land will be subject to RZLT if it is included on the relevant local authority's RZLT maps for their respective administrative area. An exception to this is any residential property on the map which is subject to Local Property Tax (LPT). These maps are referred to as 'annually revised maps'. They are prepared by the local authorities and published by 31 January each year on the local authorities' websites. They are also available for viewing in the local authorities' offices.

To be included on the local authority's annually revised map, the land must be both:

- zoned for residential development or a mixture of uses that includes residential development
- **and**
- serviced.

To see if your land falls within scope of RZLT, you should check the relevant local authority's annually revised map. This is published on their website and is also available in their local office. Please see www.gov.ie/rzlt which provides links to each of the local authority websites.

3 What are the local authority ‘annually revised maps’?

The local authority prepares and publishes maps as part of an annual mapping process that identifies land that may come within scope of RZLT. These maps are revised and updated annually. These maps are referred to as ‘annually revised maps’.

Local authorities publish draft maps on 1 February each year, known as ‘draft annually revised maps’, as the first step in the annual mapping process. These draft maps identify the land that may come within the scope of RZLT for the following year. As set out at section 2, land that comes within scope of RZLT is land that is:

- zoned for residential development or a mixture of uses which includes residential development
and
- serviced.

For example, a draft annually revised map was published by each local authority on 1 February 2024. This was the first step in identifying the land which would potentially fall within the scope of RZLT in 2025.

The publication of the draft annually revised map allows owners of land included on the map to engage with local authorities regarding whether their land should be:

- included
or
- excluded

from the final version of the map for each year. Third parties may also engage with local authorities in respect of these matters. The final map is the ‘annually revised map’ and is published on 31 January of the following year.

Only land included on the local authority’s annually revised map can come within the scope of RZLT. Owners should contact their local authority directly with queries regarding the inclusion or exclusion of their land on the draft annually revised maps or annually revised maps. They should also contact their local authority directly to engage with the mapping process should they wish to do so. This website www.gov.ie/rzlt provides links to each of the local authority websites. Revenue also has provided further information on the mapping process in Revenue’s [Guidance on the Residential Zoned Land Tax](#).

4 My property or land is on the local authority's annually revised map. What does this mean for me?

This section sets out what happens when your property or land is included on the local authority's annually revised map. There are two main factors that influence whether and when any RZLT obligations arise, including:

- whether your property or land is subject to LPT (see section 4.1) **and**
- what date (if any) is indicated on the annually revised map as the date on which your land met the criteria for inclusion on the map (see section 4.2).

4.1 RZLT and whether your property or land is subject to LPT

4.1.1 I am subject to Local Property Tax on my residential property and the property is on an annually revised map. Am I liable to pay RZLT?

No. An RZLT charge does not arise in respect of residential dwellings subject to LPT. This includes where you are subject to LPT but you are entitled to an exemption or deferral from the tax. This is the case even if your property appears on the local authority's annually revised map.

Registration and residential properties with garden/yards greater than 0.4047 hectares/1 acre

However, although no RZLT will arise, if the garden and/or yards which you enjoy with your residential property are greater than 0.4047 hectares/1 acre you must register with Revenue. This is done through the RZLT portal on the Revenue Online Service ('ROS') or myAccount. Penalties may apply if you fail to register for RZLT where required to do so.

If you are subject to LPT in respect of your residential property, you are not liable to pay any RZLT. This includes where your property appears on a local authority annually revised map.

You must register your LPT property through the RZLT portal on ROS or myAccount where the garden and/or yards associated with this property are greater than 0.4047 hectares/1 acre.

4.1.2 I am not subject to LPT on my property or land and it is on the 2025 local authority's annually revised map. What are my RZLT obligations?

4.1.2.1 Registration and 'relevant sites'

Property or land that you own is considered to be a 'relevant site' for RZLT if the property or land:

- is not subject to LPT
and
- is on the local authority's 2025 annually revised map.

If you own a relevant site, you are required to register it with Revenue. You can do this through the RZLT portal on ROS or myAccount.

Please note: you must have registered the relevant site before you can file the annual RZLT return for the site and pay any tax due. Penalties may apply if you fail to register for RZLT where required to do so.

More practical information regarding how to register is available in guidelines on Revenue's website at the following link: [Guidelines on the Operation of Residential Zoned Land Tax \(RZLT\) RZLT Registration](#).

4.1.2.2 RZLT Pay and file

An RZLT charge may arise on the relevant site (see section 4.2), however, an exemption or deferral can apply in certain circumstances. If a charge arises, you will need to file a return by 23 May 2025 and either:

- pay the RZLT charge due by that date
or
- indicate on the return that an exemption or deferral is applicable to the charge.

Pay and file obligations arise by 23 May in each subsequent year for which the site is a relevant site.

Relevant Sites

If your property or land is on the local authority's annually revised map and that property or land is not subject to LPT, it is a 'relevant site'. You must register your relevant site with Revenue through the RZLT portal on ROS or myAccount.

If an RZLT charge arises on the relevant site, you must file an RZLT return and pay the charge or indicate that an exemption or deferral applies by 23 May.

4.2 The local authority's annually revised map does/does not indicate the date the relevant site met the criteria to be in scope of RZLT. Does this impact when an RZLT charge arises?

4.2.1 What does the date mean?

Relevant sites identified on the local authority's annually revised map are considered by the local authority to have met the criteria for inclusion at some point on or since 1 January 2022. Criteria for inclusion means that the land is zoned for residential development and is serviced. This land must be registered with Revenue through the RZLT portal. Practical information regarding how to register is available in Revenue's [Guidelines on the Operation of Residential Zoned Land Tax \(RZLT\) RZLT Registration](#).

You may or may not see a date featured for your relevant site on the local authority's annually revised map.

A date features on the annually revised map in respect of your relevant site: this is the date that the local authority considered your land to have satisfied the criteria to be included on the annually revised map.

A date does not feature in respect of your relevant site on the annually revised map: this means the local authority considered your land to have satisfied the criteria for inclusion on the map on 1 January 2022. You can apply that date to your land when determining when an RZLT charge arises (see section 4.2.2). Please note that some local authorities include the '1 January 2022' date on their annually revised map and some do not.

4.2.2 Why is the date important?

The date determines the year in which a relevant site comes within the charge to RZLT and RZLT may be payable.

For land that first meets the criteria for inclusion on an annually revised map **after** 1 January 2022, RZLT is charged in the **third** year following the year in which it first met those criteria. It should be noted, however, that registration obligations arise once a relevant site is on the annually revised map. This is regardless of the date on which the relevant site met the relevant criteria.

No date or a 2022 date indicated for your relevant site on the annually revised map

If:

- no date is indicated for your relevant site appearing on the 2025 annually revised map published by 31 January 2025
- **or**
- a 2022 date is indicated for your relevant site appearing on the 2025 annually revised map published by 31 January 2025,

it means your relevant site met the criteria for RZLT during 2022 and comes within the charge to RZLT in 2025 (except property subject to LPT as outlined above). An RZLT charge will apply and, subject to any exemption or deferral (see section 11), you must pay and file by 23 May 2025.

Date from 2023 onwards for your relevant site on the annually revised map

If:

- your relevant site is included in a local authority's annually revised map for 2025
- **but**
- there is a post-2022 date indicated for when the site met the criteria for inclusion on the map,

the relevant site will not come within the charge to RZLT until the third year following the year in which it first met the criteria.

Example: the date featured for your relevant site on the 2025 annually revised map is a 2023 date. This means the local authority considered the relevant site to have first met the criteria for inclusion on the map in 2023. Therefore, an RZLT charge will not arise until 2026 (the third year following the year in which the criteria for inclusion was met). As such, the pay and file obligations in respect of the relevant site arise in 2026. If the date is 2024, it means an RZLT charge will not arise until 2027 and you should pay and file for RZLT in 2027. However, as set out above, registration obligations will arise, even where there is no RZLT charge, on all relevant sites.

The dates on the annually revised map determine the timing of when an RZLT charge will arise in respect of a relevant site. This will consequently determine the timing of your RZLT Pay and File obligations.

- **If there is no date or a 2022 date, an RZLT charge arises for 2025 (subject to any available exemption or deferral). You must pay and file by 23 May 2025.**
- **If the date indicated is from 2023 onwards, you only need to register your relevant site now. RZLT pay and file obligations will arise in the third year after the indicated date.**

5 I am not subject to LPT on my property and it is not on the local authority's annually revised map. Can I be liable to RZLT?

No. If your land is not included in the local authority's annually revised map, it is not liable to RZLT.

Land that does not appear on the local authority's annually revised map is outside the scope of RZLT and an RZLT charge will not arise. This includes where the land is zoned for residential development and serviced. This land is referred to as 'excluded land' (see section 11 below for more information on 'excluded land').

The annually revised maps are updated every year. Therefore, owners should check the draft annually revised maps and annually revised maps on an ongoing annual basis to see whether their land is included or not. The local authority's draft annually revised map for 2026 is now available and owners can contact their local authority in relation to the inclusion or exclusion of their land on the draft map for 2026. Please see www.gov.ie/rzlt which provides links to each of the local authority websites.

- **If your land is not included in the local authority's annually revised map, it is 'excluded land'. Excluded land is not liable to RZLT.**
- **Owners need to check the draft annually revised maps and annually revised maps every year. This is because the maps are updated annually.**
- **The local authority's draft annually revised map for 2026 is now available. Owners can contact their local authority in relation to the inclusion or exclusion of their land on the draft map for 2026. Please see www.gov.ie/rzlt which provides links to each of the local authority websites.**

6 What is the liability date and who is the liable person for RZLT?

The **liability date** for RZLT is **1 February** each year.

If you are the owner of a relevant site on 1 February 2025, you must register the relevant site with Revenue.

You are the **liable person** for RZLT if you are the owner of a relevant site falling within the charge to RZLT on the liability date. The liability date is 1 February in a given year. As a liable person, you must file an RZLT annual return and pay any RZLT charge arising. If an exemption or deferral applies, you must indicate this when filing. The filing and payment must be made by 23 May each year in which the charge arises. The relevant site must be registered for RZLT with Revenue before you can pay and file.

- **The liability date for 2025 is 1 February 2025.**
- **If you are the owner of:**
 - **a relevant site**
 - or**
 - **property subject to LPT appearing on the 2025 annually revised map where the garden/yard is greater than 0.4047 hectares/1 acre in size,**

you must register it with Revenue. This is done through the RZLT portal, available through ROS or MyAccount.
- **As an owner of a relevant site, you are a liable person for 2025 if your land came within the charge to RZLT on 1 February 2025. (A 'relevant site' does not include any property subject to LPT.) This is the case where:**
 - **there is no date indicated for your relevant site that features on the local authority's 2025 annually revised map**
 - or**
 - **the date indicated for your relevant site on the 2025 annually revised map is a 2022 date.**
- **If you are a liable person for 2025 you must pay any RZLT due and file an annual RZLT return by 23 May 2025. You will need to register your relevant site with Revenue to be able to pay and file.**

7 When is RZLT due and how much is the tax?

RZLT is due by 23 May each year and is calculated at 3% of the market value of the relevant site on the valuation date.

8 What is the valuation date?

Generally, the valuation date is the same date as the liability date. This is 1 February. The initial valuation date is 1 February in the year in which RZLT first becomes due on the relevant site.

The value of a relevant site generally applies for three years. The market value of the relevant site should be reassessed every three years following the first valuation date. This is subject to certain deferrals that may apply on the sale of the site.

If you are a liable person and RZLT is due in respect of the relevant site on 23 May 2025, the first valuation date will be 1 February 2025. The RZLT charge will generally be the same for 2025, 2026 and 2027. Subject to certain exceptions, in particular where development commences on the site or the site is sold, the next valuation date for such land will be 1 February 2028.

9 Market value of land

RZLT is a self-assessed tax based on the market value of the relevant site. This means that it is up to the liable person in the first instance to value the site. The following information sources may be helpful in valuing a site for the purposes of the tax:

- information from local estate agents or valuers
- commercial property sales websites such as daft.ie and myhome.ie
- newspapers or other media sources.

10 Self-assessment: registering for RZLT and filing a return

RZLT is a self-assessment tax. You can register for RZLT, file a return and pay any tax due or claim or otherwise indicate an exemption or deferral applies as follows:

- **ROS** users can access the RZLT portal through the 'Manage Residential Zoned Land Tax' link on the 'My Services' tab
- **myAccount** users can access the RZLT portal through the 'Manage Residential Zoned Land Tax' link on the 'Property and Land Services' tab.

10.1 Registering for RZLT

Land or property that you own may be included on a local authority's annually revised map for 2025. If you own this land on 1 February 2025, you must register with Revenue for RZLT if the land or property is:

- a relevant site
or
- a residential property subject to LPT where the garden and/or yards enjoyed with that residential property **is greater** than 0.4047 hectares/1 acres.

Once registered, the site is given a unique Site ID by Revenue. Revenue will notify you of the unique Site ID Number.

10.2 Filing an RZLT return

If you are a liable person for 2025, you must file a return and pay any RZLT charge arising **on or before 23 May 2025**. An RZLT charge will continue to be payable each year that the site is a relevant site. However, a payment may not be due if a deferral of, or exemption from, the tax applies. See section 11 below.

10.3 Non-compliance

Interest, penalties and surcharges will apply, as appropriate, in cases of non-compliance with RZLT. This can include:

- failure to register or account for RZLT
- undervaluation of land subject to RZLT
- late filing of returns.

Unpaid RZLT, including related interest, will become a charge on the land to which the tax relates.

11 Exclusions, exemptions and deferrals

There are a number of exclusions, exemptions and deferrals from RZLT. If you think your relevant site falls within any of the categories listed below and require further information, please consult Revenue's [Guidance on the Residential Zoned Land Tax](#).

11.1 Exclusions

Excluded land is outside the scope of RZLT and an RZLT charge will not arise.

Excluded land means:

- land that, although zoned for residential development and serviced, does not appear on the local authority annually revised maps. This might include, for example, a shop, liable to pay commercial rates, which provides services to residents of a nearby residential area. Other categories are included in [Revenue's Guidance on the Residential Zoned Land Tax](#)
or
- property that features on the local authority annually revised maps but is residential property that is subject to LPT. If a property is subject to LPT it will not be liable to RZLT.

RZLT registration obligations do not arise in respect of excluded property unless:

- the property is subject to LPT
and
- the garden and/or yard enjoyed with the property exceeds 0.4047 hectares / 1 acre.

If you have any queries regarding the inclusion or exclusion of land from the local authority maps, you should contact the relevant local authority. Please see www.gov.ie/rzlt which provides links to each of the local authority websites.

11.2 Exemptions from RZLT

An exemption from the tax may be available in certain circumstances, including where:

- an owner, whose land appears on the annually revised map for 2025:
 - submits a request for the rezoning of such land to the relevant local authority between 1 February and 1 April 2025
 - and**
 - meets the conditions to claim an exemption from RZLT for 2025
- development cannot commence as the planning permission granted in respect of the relevant site is the subject of judicial review proceedings by a third-party
- the landowner:
 - is subject to pre-existing contractual obligations that preclude them from developing the site
 - and**
 - certain other conditions are met.

In such cases, the liable person must register for RZLT and file a return to claim the relevant exemption.

11.3 Deferrals from RZLT

The tax may be deferred in certain circumstances, including:

- in the 12-month period after the date of grant of planning permission
- where residential development has commenced
- where an owner is in the process of appealing the inclusion of their land on a draft annually revised map
- where development cannot commence due to an ongoing appeal by a third-party against planning permission granted in respect of the relevant site
- while an application for retention of planning permission or substitute consent is being considered or an appeal or judicial review of same is ongoing.

Tax deferred while residential development is ongoing may, on the making of a claim, no longer be due (that is, the RZLT deferred will not be payable). This may occur where the development is completed within the lifetime of the applicable planning permission. However, where the residential development is only partially completed within the timeframe granted by the planning permission, some of the tax deferred may still be payable.

The liable person must meet the necessary conditions, register for RZLT and file a return for a deferral to apply.

11.4 No longer liable to RZLT

Land may cease to be liable to RZLT in certain circumstances, such as where land zoned for mixed use (including residential) development is developed for a non-residential purpose.

12 Further guidance

This 'Quick-Start Guide' is designed to provide an overview of the key information you need to fulfil your RZLT obligations.

Owners should contact their local authority directly:

- to engage with the mapping process
or
- if they have queries about the inclusion or exclusion of their land on the local authority draft annually revised maps or annually revised maps.

Please see www.gov.ie/rzlt which provides links to each of the local authority websites.

Further information regarding your RZLT obligations is available through the Tax & Duty manuals on the Revenue website. Details are provided below.

- [Guidelines on the Operation of Residential Zoned Land Tax \(RZLT\), RZLT Registration](#): this is a practical guide designed to assist customers and their agents with the registration of sites for RZLT. It includes screenshots of the RZLT portals and details of what is needed to complete the registration process.
- Revenue's [Guidance on the Residential Zoned Land Tax](#): this is a comprehensive guide to RZLT which includes detailed information on available exemptions and deferrals and more information regarding the mapping process.
- Revenue's [Guidelines on the Operation of Residential Zoned Land Tax \(RZLT\) - RZLT Site Sale or Transfer Guidelines](#): these guidelines set out the responsibilities of liable persons in relation to the change of ownership of a relevant site or part of a relevant site. This includes:
 - sales, gifts and inheritances
 - the compulsory acquisition of land
 - the giving of notice to compulsorily acquire land
 - the entering into a lease by the owner for a duration of 35 years or more.