

## Guidance on the Residential Zoned Land Tax

### Part 22A-01-01

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

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## Table of Contents

1	Overview.....	5
1.1	What is the Residential Zoned Land Tax? .....	5
2	What land does RZLT apply to? .....	7
2.1	Land zoning.....	7
2.2	What is meant by serviced land?.....	7
2.3	Exclusion of residential properties – section 653O TCA 1997 .....	8
2.4	Other exclusions from the scope of the tax – section 653B TCA 1997 .....	9
2.5	Who is a liable person for RZLT? – section 653P TCA 1997 .....	11
2.6	Liability date – section 653Q TCA 1997 .....	11
2.7	Valuation date – section 653R TCA 1997 .....	12
3	Local authority maps – sections 653B to 653M TCA 1997.....	13
3.1	Draft Map.....	13
3.2	Supplemental map.....	14
3.3	Final map .....	14
3.4	Revised final map.....	14
3.5	Summary timeline in relation to local authority maps .....	16
4	Administration.....	18
4.1	Registering for RZLT – section 653S TCA 1997.....	18
4.2	Calculating the tax due – section 653R TCA 1997.....	18
4.3	Valuing a relevant site .....	19
4.4	Filing an RZLT return – section 653T TCA 1997.....	20
4.5	More than one owner of a relevant site – section 653U TCA 1997 .....	21
4.6	Paying RZLT due – section 653Q(2) TCA 1997 .....	21
4.7	Interest on late payment of RZLT – section 653Y TCA 1997 .....	21
4.8	Tax clearance .....	22
4.9	Surcharge for undervaluation of a relevant site – section 653AB TCA 1997 .....	22
4.9.1	Appeal of a surcharge .....	24
4.10	Surcharge for late submission of RZLT return – section 653AC TCA 1997 .....	24
5	Sale of relevant site and charge on land.....	26
5.1	Sale of site subject to RZLT .....	26
5.2	Requirements for vendors – section 653Z TCA 1997.....	26
5.3	Unpaid RZLT liabilities at date of sale and charges on property.....	28
6	Deferrals and abatements .....	29
6.1	Commencement of residential development – section 653AH TCA 1997.....	29
6.1.1	Site fully developed for residential purposes .....	30

6.1.2	Site partially developed for residential purposes and the remainder is not developed .....	30
6.1.3	Site developed for a mix of residential and non-residential purposes .....	31
6.1.4	When deferred RZLT becomes due for payment.....	32
6.1.5	Sale of a relevant site on which RZLT has been deferred .....	33
6.1.6	Completion of development within lifetime of planning permission.....	33
6.1.7	Partial completion within lifetime of planning permission.....	34
6.2	Commencement of non-residential development – section 653AG TCA 1997 .....	36
6.2.1	Valuation date .....	37
6.2.2	No substantial non-residential development .....	37
6.2.3	Notifying Revenue of commencement of non-residential development .....	37
6.3	Appeal of inclusion of site on local authority map – section 653AE TCA 1997.....	38
6.3.1	Outcome known by liability date.....	38
6.3.2	Repayment of tax.....	38
6.3.3	Tax deferred – confirmation of appeal .....	39
6.4	Planning permissions subject to appeal – section 653AF TCA 1997 .....	40
6.4.1	Outcome of appeal unknown at liability date .....	40
7	Documentation requirements – section 653AJ TCA 1997 .....	43
7.1	Books and records to be kept.....	43
7.2	Length of time records to be kept .....	44
8	Engaging independent experts – section 653AA TCA 1997 .....	45
8.1	Process of engagement of an expert .....	45
8.2	Valuation of assets.....	46
9	Right of appeal.....	47
9.1	Appeals to TAC.....	47
9.2	Appeals to the Land Values Reference Committee (LVRC).....	47
10	Other issues .....	48
10.1	Repayment of tax on site not suitable for development – section 653AD TCA 1997 48	
10.2	Restriction of deduction – section 653AK TCA 1997 .....	49
10.3	Preparation and delivery of return by person acting under authority – section 653W TCA 1997 .....	49
10.4	Death – section 653AI TCA 1997.....	49
10.5	No Owner Registered – sections 653Q(4) and 653AM TCA 1997 .....	52
11	Decision trees and timelines.....	54
11.1	Decision Tree A: Is the land within the scope of Residential Zoned Land Tax (RZLT)? 54	
11.2	Decision Tree B: Are private homes and gardens subject to RZLT? .....	55

11.3	Decision Tree C: Deferral of RZLT .....	56
11.4	Timelines for RZLT maps process.....	57
12	Appendix I Further information on local authority maps .....	58
12.1	Draft map to be published by local authorities – section 653C TCA 1997.....	58
12.2	Submissions and determinations on the draft map – sections 653D and 653E TCA 1997 .....	59
12.3	Supplemental map to be published by local authorities – section 653F TCA 1997 .....	60
12.4	Submissions and determinations relating to the supplemental map – sections 653G and 653H TCA 1997 .....	60
12.5	Appeal to An Bord Pleanála – section 653J TCA 1997 .....	62
12.6	Submissions on land zoning – section 653I TCA 1997 .....	63
12.7	Final map – section 653K TCA 1997 .....	63
12.8	Outcome of appeal unknown – section 653L TCA 1997 .....	64
12.9	Revision of final map – section 653M TCA 1997.....	64
12.10	Receipt of information by Revenue – section 653L TCA 1997 .....	64

**Note: This manual is currently subject to review and may not reflect up-to-date position. Most recent version.**

## 1 Overview

### 1.1 What is the Residential Zoned Land Tax?

The Residential Zoned Land Tax (“RZLT”) was introduced by section 80 of Finance Act 2021 and is contained in Part 22A of the Taxes Consolidation Act 1997 (TCA 1997). It is an annual tax which is calculated at 3% of the market value of land within its scope. Generally, the tax applies to land that, on or after 1 January 2022, is zoned as being suitable for residential development and is serviced. Each local authority will prepare and publish a map identifying land within the scope of the tax. These maps will be updated annually for any changes in the zoning and servicing status of the land. Further information about the mapping process is available in [section 3](#).

There are a number of exclusions from the scope of the tax which include:

- Existing residential property and the garden and yards usually enjoyed with it;
- Land which is zoned for residential use, but is used by a business to provide services to residents of adjacent residential areas, such as a corner shop;
- Land that is zoned for a mixture of residential and other uses, where it is reasonable to consider the land is integral to the operation of a business carried out on or beside it;
- Land used for certain infrastructure or facilities including utilities, transport, and facilities for social, community or recreational purposes;
- A site which is designated as a derelict site and subject to the Derelict Sites Levy; and
- Land that is affected in terms of its physical condition by considerations which might prevent development, such as contamination or where historic or archaeological artifacts are present.

**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. However, 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.**

Further information in respect of exclusions from the tax is available in [section 2.4](#).

Landowners will have an opportunity to make a submission against the inclusion of land on the map to their local authority in the first instance, and may subsequently appeal to An Bord Pleanála (ABP) where the local authority upholds the local authority’s determination to include that land on the map. A landowner will also have an opportunity to submit a request to change the zoning status of their land which will be evaluated by the local authority, taking into account the proper planning and sustainable development of the area.

Where it comes to the attention of Revenue that land which should have been included on the map has been omitted, Revenue will notify the relevant local authority and the map will be amended where appropriate.

An owner of land which was zoned as suitable for residential development and serviced on 1 January 2022, and on which development has not commenced before 1 February 2024, will be liable to file a return and pay the tax on or before 23 May 2024. Where the land is zoned as suitable for residential development and/ or serviced after 1 January 2022, tax will be first due in the third year after it comes within scope. The tax will continue to be payable each year in respect of the land unless a deferral of the tax applies or the land ceases to be liable to the tax.

The tax may be deferred in certain circumstances, including where residential development has commenced. Tax deferred while residential development is ongoing, will, on the making of a claim, not be payable (or abated) where development is completed by the end of the timeframe set out in the planning permission granted in respect of that land. Tax deferred may only be partially payable where the residential development is partially completed within the life of the planning permission. Further information on the circumstances where RZLT may be deferred is available in [section 6](#).

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.

RZLT will operate on a self-assessment basis. Owners of land within scope will, from 2024 onwards, be required to first register for RZLT and then make an annual return to Revenue and, where appropriate, pay any liability in May of each year. The legislation requires landowners to maintain detailed records so that Revenue may verify tax payable, as well as claims for exemption, abatement or deferral of the tax. Revenue may appoint an independent expert in the course of verifying these matters.

In cases of non-compliance, including where an owner fails to register and account for RZLT or underpays the amount of RZLT due, tax and interest will accrue as a charge on the land. Where a landowner significantly undervalues their land for the purposes of the tax, a surcharge of up to 30 per cent may be applied. Unpaid RZLT will become a charge on the land within the scope of the tax.

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.

The legislation also provides for taxpayers to appeal certain matters to the Tax Appeals Commission.

Further information on the administration of RZLT by Revenue is available in [section 4](#).

## 2 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, with certain exceptions outlined below. Land that is within the scope of the tax will be 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”.**

### 2.1 Land zoning

Each local authority prepares a development plan that includes zoning objectives and can adopt local area plans which include zoning objectives where appropriate. Land must be zoned for residential use, or for a mixture of uses that includes residential use, for it to be subject to RZLT.

### 2.2 What is meant by serviced land?

‘Serviced’ means having access to the necessary public infrastructure and facilities including road and footpath access, public lighting, foul sewer drainage, surface water drainage and water supply necessary for dwellings to be developed and for which there is service capacity available sufficient to enable housing to be developed.

It is only when land is zoned for residential use and has access to necessary infrastructural services to allow for development to proceed that it is within the scope of the tax.

#### Example 1

Philip owns a site in Cavan town. His land is zoned suitable for residential use and has access to public services on 1 January 2022. Philip’s land meets the relevant criteria for RZLT and will be included on a map prepared and published by Cavan County Council.

#### Example 2

Joan owns a farm on the outskirts of Dungarvan, Co Waterford. 5 hectares of Joan’s farm is zoned suitable for residential use in the development plan in place. On 1 January 2022, the 5-hectare site had access to public services except for water supply and wastewater services. The land does not meet the relevant criteria for RZLT on 1 January 2022.

Irish Water upgraded water infrastructure on the land in March 2023. Joan’s 5 hectares now meets the criteria for RZLT and will be included on a map prepared by and published by Waterford City and County Council.

## 2.3 Exclusion of residential properties – section 653O TCA 1997

Residential properties are excluded from the scope of RZLT. The meaning of residential property for the purposes of RZLT is taken from the Local Property Tax (“LPT”) definition of residential property which, for the purposes of LPT, includes the gardens and other areas enjoyed with the property up to 0.4047 hectares (1 acre). Certain lands or buildings that are associated with the property that have a domestic or residential purpose are also considered residential property, such as a:

- yard, garden or patio
- driveway or parking space
- garage, shed or greenhouse
- garden room or home office.

Although residential properties are excluded from the charge to RZLT (even where the gardens and yards enjoyed with the residential property exceed 0.4047 hectares), there is a distinction for the purposes of RZLT registration for properties whose garden and yards exceed 0.4047 hectares as follows:

1. Owners of residential property whose garden and yards do not exceed 0.4047 hectares and who are liable to LPT are not within the charge to RZLT and are not required to register the property for RZLT.
2. Owners of residential property whose garden and yards are greater than 0.4047 hectares and who are liable to LPT are not within the charge to RZLT but are required to register for RZLT if their property is included on a residential zoned land tax final map. Further information on the registration process for RZLT is set out at [section 4.1](#). The registration requirement applies in these circumstances even though the residential property and the land enjoyed with the property are not liable to RZLT.

**Existing residential property may appear on local authority maps prepared for the purposes of RZLT. Nonetheless, such property is excluded from the scope of the tax, although they may be required to register as outlined above.**

[Tax and Duty Manual \(TDM\) LPT Part 01-01](#) sets out what constitutes a ‘residential property’ in further detail.

### Example 3

Helen owns a house with a garage and a garden of 0.2 hectares that is subject to LPT. Helen will not be subject to RZLT in respect of this property, even if her land is included on a local authority map. She does not have to register for RZLT as the garden is not greater than 0.4047 hectares.



**Example 4**

John's home and garden is included on Dún Laoghaire-Rathdown County Council's draft map prepared for the purposes of RZLT. The size of John's home and garden is 0.3 hectares including the footprint of the house. John is liable to LPT in respect of the property.

John is not subject to RZLT in respect of any part of his home or garden albeit that the area is included on the local authority map, nor does he have to register for RZLT.

**Example 5**

Susan owns a house in Limerick city centre with a garden of 0.1 hectares. The house is let out to tenants. Susan is liable to LPT in respect of her rental property.

Susan is not subject to RZLT in respect of any part of this home or garden as the property is subject to LPT. She does not have to register for RZLT as the curtilage is not greater than 0.4047 hectares.

**Example 6**

Kate's house has a garden of 0.60208 hectares. Kate has valued her property (house and 0.4047 hectares of the garden) for LPT and paid LPT on foot of that valuation. A residential zoned land tax map prepared by her local authority has included her property. Kate's house and gardens are not liable to RZLT, however, as Kate's garden exceeds 0.4047 hectares, she will need to register for RZLT and provide certain specified information to Revenue in respect of her property.

**Example 7**

Harry's home and garden in Offaly is subject to LPT. Harry owns a site down the road from his home that is not subject to LPT. The site is zoned for residential use and serviced and meets the criteria for RZLT. Harry's site is included on Offaly County Council's map and is subject to RZLT.

## 2.4 Other exclusions from the scope of the tax – section 653B TCA 1997

In addition to residential properties, certain types of land are excluded from the tax despite being zoned for residential use and serviced. These are:

1. Land that, while zoned residential, is an authorised development used to carry on a trade or profession by a business liable to pay commercial rates, and which provides services to residents of adjacent residential areas, for example shops or pubs, or employment uses, such as offices.

**Example 8**

Cian owns a property beside an estate in Clonskeagh that is zoned for residential use. Cian operates a café from the property which is frequented by people living in the nearby estate and Cian pays commercial rates. The property is excluded from RZLT.

2. Land that is zoned for a mixture of residential and other uses, where it is reasonable to consider the land is integral to the operation of a business carried out on or beside it, being land that is not vacant and idle.

Land that is zoned for a mixture of residential and other uses that is not integral to an adjoining business is considered vacant or idle and is subject to RZLT if it is serviced. Vacant or idle land is land that, having regard only to authorised development under the Planning and Development Act 2000, is not required for, or integral to, the operation of a trade or profession being carried out on, or adjacent to, the land.

**Example 9**

Sarah owns a site that is zoned for a mixture of residential and other uses and is serviced. Sarah operates a surface car park on the site; however, this use is unauthorised. The site will not be excluded from RZLT by virtue of its use as an unauthorised car park.

3. Land that is required for, or occupied by, other uses such as social, community or governmental infrastructure, including education and healthcare facilities, facilities used for the purposes of public administration, transport facilities and infrastructure, utilities, energy or telecommunications infrastructure and facilities, water and wastewater infrastructure and facilities, waste management and disposal infrastructure and recreational infrastructure including sports facilities and playgrounds.
4. Land that is subject to a statutory designation that may preclude development, such as a nature reserve.
5. Land in respect of which the derelict sites levy is payable in accordance with the Derelict Sites Act 1990.
6. Land that is affected in terms of its physical condition by considerations which might affect the provision of housing. For example, where an independent assessment indicates that contamination exists or that the presence of historic or archaeological artifacts precludes development of the land.

## 2.5 Who is a liable person for RZLT? – section 653P TCA 1997

The liable person for the purposes of RZLT is the owner of the **relevant site**, that is, land that meets the criteria to be included on a final or revised residential zoned land tax map and is not a residential property, on the valuation date.

An owner is defined as –

- the registered, or deemed registered, owner under the Registration of Title Act 1964;
- a person, other than a mortgagee not in possession, who, whether in his or her own right or as trustee or agent for any other person, is entitled to receive the rack rent of the land, or would be so entitled if the land was so let;
- any other person whose interest in the land entitles them to develop the land.

The liable person is responsible for ensuring their obligations to RZLT, such as filing returns and payment of tax, are met.

## 2.6 Liability date – section 653Q TCA 1997

The liability date for RZLT is 1 February annually. The owner of a relevant site on the liability date is liable to RZLT and must pay the tax on or before the return date for the relevant year, which is 23 May in that year. Where land is within the scope of the tax on 1 January 2022, the tax will be charged from 1 February 2024 onwards. Where land comes within the scope of the tax after 1 January 2022, tax will be charged in the third year after the year in which it comes within scope.

### Example 10

Fionn's land is zoned for residential use and serviced on 1 January 2022. The site is included in a final map published by Louth County Council on 1 December 2023. He will be liable to RZLT on 1 February 2024 and must pay the tax on or before 23 May 2024.

### Example 11

Grace's land meets the criteria (i.e. zoned for residential use and serviced) for inclusion on a residential zoned land tax map published by Meath County Council on 31 January 2026.

Subject to any deferral that may apply, Grace will pay RZLT in May 2029 based on an initial liability date of 1 February 2029.

## 2.7 Valuation date – section 653R TCA 1997

RZLT is a self-assessed tax based on the valuation of the relevant site. Where land is within scope on 1 January 2022, the first valuation date for RZLT is 1 February 2024.

Thereafter, the relevant site is to be valued on 1 February every three years following the first valuation, subject to any deferral or abatement of RZLT that may apply as outlined at [section 6](#). The valuation of the relevant site determines the RZLT charge for the year in which the land was valued and each of the years thereafter in the valuation cycle.

Where a site becomes a relevant site after 1 January 2022, the first valuation date of a relevant site is the liability date (1 February) in the year RZLT first applies to the liable person, usually the owner of the site. The relevant site is generally to be valued every three years thereafter.

### Example 12

Jean's land in Gorey, Co Wexford was zoned for residential development and serviced on 1 January 2022. It is included on the final map published by Wexford County Council on 1 December 2023 and is a relevant site. The site was valued at €650,000 on the first valuation date of 1 February 2024. Jean's RZLT liability for 2024 and each of the following 2 years is as follows:

2024: €650k x 3% = €19,500

2025: €650k x 3% = €19,500

2026: €650k x 3% = €19,500

Jean should revalue her site at the next valuation date of 1 February 2027.

### 3 Local authority maps – sections 653B to 653M TCA 1997

Land that is within the scope of RZLT will be identified on a map prepared by the relevant local authority. In the course of 2022 and 2023, draft, supplemental and final maps will be prepared by local authorities identifying the land within scope; the final map will be revised annually from 2025 onwards. Maps will be published by local authorities on their websites and each local authority must publish a notice in a local newspaper notifying the public of the publication of the map and providing details of the website and local authority office at which the map can be viewed.

[Appendix 1](#) sets out the process for the publication of local authority maps in further detail, including the opportunities for landowners to make submissions to their local authorities in respect of the inclusion of their land on the map and the circumstances in which landowners may lodge appeals against local authority determinations to ABP.

**Land that is included on the final or revised map prepared by a local authority, which is not a residential property, is subject to RZLT and is known as a relevant site.**

The process allows for the exclusion of land included in draft and supplemental maps from the final map, where it is established that the conditions for land to be subject to the tax are not met. Similarly, land not included in earlier versions of the local authority map can be included at a later stage. This may arise as land becomes serviced or as decisions around land zoning are made.

In addition, a landowner whose land is zoned suitable for residential use can make a submission to the relevant local authority requesting a change to the zoning of lands included on a draft or supplemental residential zoned land tax map. The local authority will evaluate the submission and consider whether a variation of its development plan is appropriate in the circumstances.

#### 3.1 Draft Map

A draft map is the initial map prepared and published by a local authority indicating land within its functional area which meets the relevant criteria (see [section 2](#)) to be within the scope of RZLT. Draft maps will be first published on or before **1 November 2022**. The legislation provides for a submission and appeal mechanism whereby the landowner can make a submission to the local authority in respect of land included on the map, if they do not believe that such land meets the criteria for inclusion on the map. Where the local authority does not agree with the landowner's initial submission, a subsequent appeal by the landowner to ABP is also provided for. Provision is also made for any other person to make a submission to a local authority regarding including land on a map which they believe meets the criteria, being land that is not included on the draft map. An appeal mechanism does not apply in such circumstances.

### 3.2 Supplemental map

A supplemental map is a map prepared and published by a local authority, subsequent to the draft map. The supplemental map updates the draft map. It may include land which met the relevant criteria for inclusion on the map after 1 January 2022, for example where land becomes serviced or where decisions around land zoning are made. Supplemental maps will first be published on or before **1 May 2023**. A submission and appeal mechanism for landowners similar to that which applies in respect of draft maps is provided for.

### 3.3 Final map

The final map, which will reflect the outcome of the submission and appeal processes in respect of the draft and supplemental maps, will be published on **1 December 2023** and will indicate the land that is within the scope of the tax. Land included on a local authority final map, which is not a residential property, is known as a relevant site, and is subject to RZLT. The owner of a relevant site will be the liable person for RZLT and is responsible for ensuring their obligations in relation to RZLT, such as filing returns and payment of tax, are met.

### 3.4 Revised final map

Commencing in 2025, the final maps will be updated annually for changes in zoning and servicing of land. A revised final map will be prepared and published by a local authority by **31 January each year**.

As part of this annual update, a draft map will be published prior to the publication of the revised final map. The legislation provides for a submission and appeal mechanism in respect of the draft map, if a landowner does not believe that their land meets the criteria for inclusion on the map. Where the local authority does not agree with the landowner's initial submission, a subsequent appeal by the landowner to ABP is also provided for. Provision is also made for any other person to make a submission to a local authority regarding including land on a map which they believe meets the criteria, being land that is not included on the draft map. A supplemental map is not required as part of the revised final map process commencing in 2024.

The revised final map will reflect the outcome of the submission and appeal processes in respect of the draft map and will indicate the land that is within the scope of the tax. Land included on a local authority revised final map, which is not a residential property, is known as a relevant site, and is subject to RZLT. The owner of a relevant site will be the liable person for RZLT, and is responsible for ensuring their obligations to RZLT, such as filing returns and payment of tax, are met.

**Example 13**

Paul is a farmer in Co. Kilkenny. 7 hectares of his land is zoned for residential use and serviced on 1 January 2022. His land appears on the draft residential zoned land tax map published by Kilkenny County Council on 1 November 2022. Paul makes a submission to Kilkenny County Council to request a change to the zoning of his land.

Kilkenny County Council evaluates Paul's submission and decides that it is appropriate to make a variation to its development plan. Following the variation to the development plan, 5 hectares of Paul's land is no longer zoned suitable for residential use. 2 hectares of Paul's land remains zoned suitable for residential use and appears on the final map published by Kilkenny County Council on 1 December 2023. Paul will be liable to RZLT on 1 February 2024 in respect of 2 hectares of his land and must pay the tax on or before 23 May 2024.

**Example 14**

Damien owns a site in Roscommon that is included on the draft residential zoned land tax map published by Roscommon County Council on 1 November 2022. On 20 December 2022 Damien makes a submission to Roscommon County Council that his land should not be on the draft residential zoned land tax map as it is not serviced.

On 20 March 2023 Roscommon County Council write to Damien and inform him that they have determined that his site is not serviced and it will not be included on the final map published by the local authority on 1 December 2023.

Damien will not be subject to RZLT in February 2024.

**Example 15**

Propco Limited owns 5 hectares of land which is zoned for residential use in Naas, Co Kildare. Propco's site was not included on the draft map published by Kildare County Council on 1 November 2022.

Propco's land was serviced with infrastructural services in January 2023. Its land was included on the supplemental map published by Kildare County Council on 1 May 2023.

The legislation also places an obligation on the Revenue Commissioners to notify the relevant local authority when it is made aware that zoned serviced residential development land has not been included on the most recent local authority map published in accordance with the legislation

The local authority will take the information provided to it by the Revenue Commissioners into account when revising the final map.

### 3.5 Summary timeline in relation to local authority maps

#### Draft Map – key dates

- The local authority will publish the draft map not later than **1 November 2022**;
- A person may make a submission regarding the inclusion or exclusion of land on the draft map to the local authority not later than **1 January 2023**;
- In the case of a submission made by an owner seeking to have their land excluded from the map or to change the date on which the land first met the criteria, the local authority will notify the owner of its determination, not later than **1 April 2023**;
- The local authority, before making its determination, may request additional information from the owner, or other third party, within **21 days** of receipt of the submission;
- The owner, or other third party, has **21 days**, from the request being made, to provide the information requested to the Local Authority;
- A landowner who wishes to appeal the local authority determination to ABP may do so not later than **1 May 2023**;
- ABP will notify the owner of its determination not later than 16 weeks from the date of the notice of appeal.

#### Supplemental Map – key dates

- The local authority will publish a supplemental map not later than **1 May 2023**;
- A person may make a submission, in relation to the supplemental map, to the local authority not later than **1 June 2023**;
- In the case of a submission made by an owner seeking to have their land excluded from the map or to change the date on which the land first met the criteria, the local authority will notify the owner of its determination, not later than **1 August 2023**;
- The local authority, before making its determination, may request additional information from the owner, or other third party, within **21 days** of receipt of the submission;
- The owner, or other third party, has **21 days**, from the request being made, to provide the information requested to the local authority;
- A landowner who wishes to appeal the local authority determination to ABP may do so not later than **1 September 2023**;
- ABP will notify the owner of its determination not later than 8 weeks from the date of the notice of appeal.



**Final Map – key date**

- The local authority will publish the final map not later than **1 December 2023**.

**Revised Final Map – key dates**

- The local authority will publish the draft revised map not later than **1 February each year**, commencing in 2024;
- A person may make a submission, in relation to the draft revised map, to the local authority not later than the following **1 April**;
- In the case of a submission made by an owner seeking to have their land excluded from the map or to change the date on which the land first met the criteria, the local authority will notify the owner of its determination, not later than the following **1 July**;
- The local authority, before making its determination, may request additional information from the owner, or other third party, within **21 days** of receipt of the submission;
- The owner, or other third party, has **21 days**, from the request being made, to provide the information requested to the local authority;
- A landowner who wishes to appeal the local authority determination to ABP may do so not later than the following **1 August**;
- ABP will notify the owner of its determination not later than 16 weeks from the date of the notice of appeal;
- The local authority will publish a revised final map not later than **31 January** each year commencing in 2025.

## 4 Administration

### 4.1 Registering for RZLT – section 653S TCA 1997

A landowner must register with Revenue for RZLT if their site is included on a residential zoned land tax final map and is:

- a relevant site that is within the scope of the tax, or
- a residential property, excluded from RZLT, but having a garden/yard (curtilage) greater than 0.4047 hectares.

**Owners of residential property with curtilage greater than 0.4047 hectares that is included on a residential zoned land tax final map are required to register their property but are not liable to pay RZLT in respect of the site.**

Landowners may register for RZLT via the Revenue On-Line System (ROS). This facility will be available from Quarter 4 2023<sup>1</sup>. On registering for RZLT, Revenue may assign a unique identification number to each site.

### 4.2 Calculating the tax due – section 653R TCA 1997

The rate of RZLT is 3%. The tax due is calculated as follows:

Market value of relevant site on the valuation date \* 3%

#### Example 16

Tom owns land that is subject to RZLT in Naas, Co Kildare. Tom's land was zoned for residential development and serviced on 1 January 2022. The site was included on the final map published by Kildare County Council for the purposes of RZLT on 1 December 2023. The site was valued at €1,500,000 on 1 February 2024.

Tom's RZLT liability for 2024 is €1,500,000 \* 3% = €45,000.

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<sup>1</sup> This TDM will be updated in due course to include details on the process and timing for registering for RZLT.

### Example 17

The facts are the same as in Example 16.

Tom applies for and is granted planning permission for the development of apartments and houses on the site in Naas. The grant of planning permission issued on 1 August 2024. The land owned by Tom is included on a revised map published by Kildare County Council for the purposes of RZLT on 31 January 2025. Development has not commenced on the site at 1 February 2025. The valuation date of 1 February 2024 applies for 2025.

Tom's RZLT liability for 2025 is  $\text{€}1,500,000 * 3\% = \text{€}45,000$ .

The potential uplift in the value of the site due to the grant of planning permission may be reflected on the next valuation date, being 1 February 2027, unless development commences in the meantime – see [section 6](#). The issuance of a grant of planning permission does not, in itself, allow for the deferral of RZLT due.

### 4.3 Valuing a relevant site

RZLT is a self-assessed tax based on the market value of the relevant site on the valuation date. This means that it is up to the liable person (usually the landowner, see [section 2.5](#)) in the first instance to value the site and to declare that market value to Revenue. 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.

When referring to the above sources, comparisons should be drawn to sites that are similar to the relevant site, for example, in type, approximate size, location, zoning, status of planning permission, etc. Whether planning permission (outline or full) has been granted will also be a relevant factor in the valuation of a relevant site. It is recommended that in determining the market value of the land, owners do not rely on one particular sale, for example the most recent sale in the location, but instead consider a group of relevant sales over recent periods. It may be useful to keep records of the land sales that are used to determine the value of the relevant site.

Revenue does not endorse or otherwise validate that these sources may be solely relied upon for valuations for RZLT purposes – the valuation is that made by the owner of the relevant site, having regard to such information.

A professional valuer may be engaged by a liable person to value their site. The professional valuation should reflect the value of the site on the valuation date.

#### 4.4 Filing an RZLT return – section 653T TCA 1997

The liable person on 1 February 2024, generally the owner of a relevant site, must file an RZLT return with Revenue on or before 23 May 2024. Thereafter, the liable person in respect of the relevant site on 1 February each year must file the RZLT return for that year on the following 23 May.

**Owners of a residential property with curtilage greater than 0.4047 hectares that is included on a residential zoned land tax final map are required to register their property as set out at [section 4.1](#). They are not required to file an annual RZLT return.**

The RZLT return will require the liable person to provide a self-assessment of the tax due in respect of the liability date to which the return relates. If the amount is nil, the owner will be required to specify the exemption, abatement or deferral provision on which they have relied.

The information that will be required in an RZLT return in respect of a relevant site may include:

- i. the address,
- ii. the folio number,
- iii. the market value,
- iv. the valuation date that is relevant for the purposes of the return and the size in hectares of the relevant site.

The information that will be required in respect of a liable person or designated liable person may include:

- i. the person's name,
- ii. Tax Identification Number (TIN) (including personal public services number),
- iii. the person's ownership interest in the relevant site(s) and their address. Where there is more than one liable person, this information must be provided in respect of all liable persons.

In addition, the following details may be required:

- the name of the local authority of the area within which the relevant site is located,
- the site identification number issued by the Revenue Commissioners,
- details of any claim for an exemption from, deferral of, or repayment of tax made under in the return.

#### 4.5 More than one owner of a relevant site – section 653U TCA 1997

Where there is more than one liable person in relation to a relevant site, only one return is required to be prepared and delivered. The return will be prepared and delivered by the liable person who is identified as the designated liable person by the process outlined in section 653V TCA 1997.

##### **Example 18**

BlackJones partnership is a 50:50 partnership which owns 7 hectares of land subject to RZLT in Dublin city centre. The partners in the partnership are Kate Black and Mary Jones. Kate Black is the precedent partner. As precedent partner, Kate Black is the designated person for the purposes of the RZLT return due for the site.

#### 4.6 Paying RZLT due – section 653Q(2) TCA 1997

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.

##### **Example 19**

Aisling owns a farm, comprising 40 hectares, in Co Cork. 2 hectares of farm land is adjacent to a nearby town and was zoned for residential use and serviced on 1 January 2022. The 2 hectare site was included on the final map published by Cork County Council for the purposes of RZLT on 1 December 2023. Aisling is obliged to register for RZLT.

Aisling's 2 hectare site which falls within the scope of RZLT was valued at €200,000 on 1 February 2024. Her liability for 2024 is  $€200,000 * 3\% = €6,000$ .

Aisling must file an RZLT return and pay the liability of €6,000 by 23 May 2024.

#### 4.7 Interest on late payment of RZLT – section 653Y TCA 1997

Interest of 8% per annum (0.0219% per day) applies to the late payment and underpayment of RZLT. Where RZLT, including any interest, remains unpaid, it becomes a charge on the land. This means the property cannot be sold or transferred without paying the outstanding amount of RZLT and interest.

##### **Example 20**

The facts are the same as in Example 19, except that in this example, Aisling files her RZLT return on 23 May but does not pay the RZLT liability until 11 August 2024.

Her RZLT liability for 2024 is  $€200,000 * 3\% = €6,000$

She must also pay interest of 0.0219% per day as her payment of RZLT was 80 days late.

$$€6,000 * 80 \text{ days} * 0.0219\% = €105$$

## 4.8 Tax clearance

If a liable person fails to meet their RZLT obligations, their application for tax clearance under section 1094 and/or section 1095 TCA 1997 may fail. An application may fail for a number of reasons, including:

- an outstanding RZLT return in respect of a relevant site owned by the liable person
- outstanding RZLT liabilities (including interest and penalties, as agreed or determined) in respect of a relevant site owned by a liable person

For a tax clearance certificate to issue to the liable person, all outstanding RZLT returns, together with any outstanding liabilities (including interest and penalties, as agreed or determined) must be paid in full. The liable person may then apply online for a Tax Clearance Certificate.

## 4.9 Surcharge for undervaluation of a relevant site – section 653AB TCA 1997

A surcharge will apply where a liable person undervalues their relevant site for the purposes of calculating the amount of tax due in their RZLT return. Where a site is undervalued in a return, the amount of the surcharge depends on the difference between the value of the relevant site, as included on the RZLT return, and the 'ascertained' or market value of the site on the appropriate valuation date.

The surcharge applies when the site is undervalued by at least 33% relative to its market value. The amount of the surcharge increases by reference to the degree to which the site was undervalued in the RZLT return.

<b>Value of site included in RZLT return as a percentage of the site's market value</b>	<b>Surcharge</b>
Equal to or greater than 0 per cent but less than 40 per cent	30%
Equal to or greater than 40 per cent but less than 50 per cent	20%
Equal to or greater than 50 per cent but less than 67 per cent	10%

The surcharge is calculated in 3 steps:

1. Express the value of the site included in the RZLT return submitted as a percentage of the site's market value;
2. Calculate the RZLT due in respect of the 'ascertained value' (market value) of the relevant site; and
3. Calculate the surcharge based on the percentage by which the site has been undervalued.

**Example 21**

Ray's RZLT return for 2024 valued a relevant site at €230,000. He calculated his RZLT liability for the period at €6,900. He filed his return and paid the tax due by 23 May 2024.

Ray's RZLT return was subject to a Revenue intervention. The Revenue case worker engaged an independent expert to assist in ascertaining the market value of Ray's site at 1 February 2024. The independent valuer provided a market valuation of €300,000. This was accepted by Ray.

Step 1: Value of site included in return/Market value of the site:

$$€230,000 / €300,000 = 76\%$$

As the valuation used by Ray for the purposes of calculating the RZLT due for 2024 is within the margin allowed for in the legislation, a surcharge does not apply. Steps 2 and 3 are not required.

Ray is liable to additional tax in the amount of €2,100 on foot of the undervaluation by €70,000, and interest on the underpayment.

**Example 22**

Martina's RZLT return for 2025 included a valuation for her relevant site of €1.3m. She calculated her RZLT liability for the period at €39,000 (€1.3m \* 3%). She submitted her return and paid the tax due by 23 May 2025.

Martina's RZLT return was selected for a Revenue intervention. The Revenue case worker engaged an independent expert to assist in ascertaining the market value of Martina's site at 1 February 2025. The independent valuer provided a market valuation of €2.5m. This was accepted by Martina.

Step 1: Value of site included in return/Market value of the site:

$$€1,300,000 / €2,500,000 = 52\%$$

Step 2: Calculate amount of RZLT due based on correct valuation:

$$€2,500,000 * 3\% = €75,000$$

Step 3: Calculate the surcharge due based on the undervaluation

RZLT actually due \* surcharge

$$€75,000 * 10\% = €7,500$$

Martina is liable for an additional amount of tax of €36,000, a surcharge of €7,500 and statutory interest calculated at 0.0219% per day from 23 May 2005 to the date of payment on both amounts.

When a surcharge for the undervaluation of a site is imposed by Revenue, the liable person will be notified in writing by the Revenue of the amount of the surcharge.

#### 4.9.1 Appeal of a surcharge

The imposition and amount of a surcharge for the undervaluation of a relevant site may be appealed to the Tax Appeals Commission (TAC) (see [section 9.1](#) for further detail) on the basis that there were sufficient grounds on which the liable person might reasonably have based their estimate of market value. An appeal against an amended RZLT assessment issued by Revenue on the grounds that Revenue's valuation of a site is too high may be made to the Land Values Reference Committee (LVRC), and not to the TAC. Further information in relation to appeals to the LVRC is contained in [section 9.2](#).

#### 4.10 Surcharge for late submission of RZLT return – section 653AC TCA 1997

A surcharge may be imposed on a liable person who submits their RZLT return after the due date. If a return is not submitted by the return date (23 May of the year to which the return relates), the RZLT liability arising for the year will be increased by the amount of the surcharge.

The surcharge is a percentage of the total RZLT payable for the year for which the return is filed late. The percentage amount is set according to the length of the delay in filing. The surcharge is calculated as follows:

- 10% of the RZLT liability for the year to which the tax return relates where the return is filed within 3 months of the due date;
- 20% of the RZLT liability for the year to which the tax return relates where the return is filed later than 3 months from the return due date but less than 6 months after the due date;
- 30% of the RZLT liability for the year to which the tax return relates if it is filed 6 months after the due date.

#### Example 23

Frank's RZLT liability for 2024 is €28,000. Frank's RZLT return is due for filing on 23 May 2024. Frank submits his return and pays the tax on 1 July 2024.

The amount of the surcharge due is  $€28,000 * 10\% = €2,800$

Frank's RZLT liability for the period is increased by the amount of the surcharge; his 2024 RZLT liability now stands at €30,800 (€28,000 + €2,800), being tax and surcharge, plus interest on late payment.



**Example 24**

Anna's RZLT liability for 2025 is €15,000. Anna's RZLT return is due for filing on 23 May 2025. Anna submits her return and pays the tax on 1 December 2025

The amount of the surcharge due is  $€15,000 * 30\% = €4,500$ .

Anna's RZLT liability for the period is increased by the amount of the surcharge and so her liability now stands at €19,500 (€15,000 + €4,500), being tax and surcharge, plus interest on late payment.

**Note:** This manual is currently subject to review and may not reflect up-to-date position. Most recent version.

## 5 Sale of relevant site and charge on land

### 5.1 Sale of site subject to RZLT

This section sets out the responsibilities of vendors in relation to the sale of relevant sites that are chargeable to RZLT.

While this section 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.

### 5.2 Requirements for vendors – section 653Z TCA 1997

Prior to the completion of the sale of a relevant site, the owner must file an RZLT return with Revenue. This return will require certain information in relation to the relevant site, the liable person and the purchaser. The information provided for under these headings are set out below:

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.

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 completion of a sale, a vendor should:

- pay all outstanding tax and accrued interest;
- seek to agree, or have determined, and pay any penalty due in respect of the site; and
- submit all outstanding RZLT returns including the RZLT return required prior to the completion of the sale.

In the context of the sale or transfer of a relevant site, Revenue will confirm the tax position of a relevant site for the owner at the date of sale. Revenue will confirm –

1. that there are no outstanding amounts of RZLT payable at the date of sale, or
2. that there is unpaid tax, accrued interest or a penalty owing in respect of the relevant site at the date of sale. The amount of each of these liabilities will be provided by Revenue.

### Example 25

Rita owns 2.5 hectares of land that is a relevant site for the purposes of RZLT. Rita has filed RZLT returns and paid the tax due in respect of the site for 2024 and 2025. She has not commenced development of the site. In September 2025, Rita decides to sell the site to Frank. Prior to the completion of the sale she must file an RZLT return with Revenue containing information in relation to the relevant site, the liable person and the purchaser. Revenue confirms that there are no outstanding amounts of RZLT payable at the date of sale.

Frank purchases the site from Rita. The sale is completed in November 2025. Frank's first liability date in respect of the site is 1 February 2026. As this is the first year that Frank is liable to RZLT in respect of the site, 1 February 2026 is also the valuation date for the purposes of calculating his liability to RZLT for 2026.

### 5.3 Unpaid RZLT liabilities at date of sale and charges on property

Before the sale of a property is completed, a vendor is required to pay any unpaid RZLT due in respect of a liability date falling before the date of sale. The liability includes unpaid RZLT, accrued interest and any penalty amount that was agreed or determined in relation to a vendor's self-assessment or a Revenue estimate or assessment. In addition, all outstanding returns must be submitted. Any outstanding liability that is not paid by a vendor becomes a charge on the property. This means the sale cannot be completed without paying the outstanding liability.

**Note:** This manual is currently subject to review and may not reflect up-to-date position.

**Most recent version.**

## 6 Deferrals and abatements

RZLT may be deferred in certain circumstances, including where residential development commences on the relevant site ([section 6.1](#)), where a liable person is in the process of appealing their inclusion on a local authority residential zoned land tax map ([section 6.3](#)), or where development cannot commence due to an ongoing appeal against planning permission granted in respect of the relevant site ([section 6.4](#)). In some circumstances, the RZLT so deferred may be abated, in full or in part, such that it will not be payable.

A relevant site may cease to be subject to RZLT where a liable person is successful in an appeal against inclusion on a local authority residential zoned land tax map ([section 6.3.2](#)) or where the commencement of non-residential development brings a site outside the scope of the tax ([section 6.2](#)). Where the option to defer RZLT during the appeal process was not availed of, the owner may be able to claim a refund of some or all of the tax paid.

### 6.1 Commencement of residential development – section 653AH TCA 1997

RZLT due in respect of a relevant site may be deferred where residential development commences on the site. For the tax due to be deferred, the following conditions must be met:

1. planning permission has been granted in respect of the development of the relevant site,
2. the development to be carried out is wholly or partly residential development, and
3. development has commenced, e.g. a commencement notice<sup>2</sup> has been lodged with the appropriate local authority.

On meeting the three conditions outlined above, RZLT that would otherwise be due in respect of a relevant site on the next liability date (i.e. the following 1 February) is deferred. The tax deferred is referred to as 'deferred residential zoned land tax'. Where these conditions are met, the deferral will apply automatically, provided the liable person in respect of the relevant site files an annual RZLT return for each year in which a deferral applies.

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<sup>2</sup> means a notice referred to in section 6(2)(k) of the [Building Control Act 1990](#).

### 6.1.1 Site fully developed for residential purposes

#### Example 26

DevHouses Limited owns a 2.5-hectare site in north County Dublin. The site is a relevant site for the purposes of RZLT. The site was first valued for RZLT on 1 February 2024. The company's most recent liability date for the tax was 1 February 2025. The site was valued at €2 million and the company paid €60,000 in RZLT for 2025. Planning permission has been secured from Fingal County Council for the development of houses and apartments on the site. All pre-commencement conditions of the planning permission have been satisfied. A commencement notice was submitted on 1 November 2025. The RZLT due by DevHouses Limited in respect of the next liability date (1 February 2026) is deferred, once DevHouses Limited continues to file annual RZLT returns as they fall due.

### 6.1.2 Site partially developed for residential purposes and the remainder is not developed

Example 26 deals with a situation where a relevant site which meets the conditions for deferral of RZLT is **fully** developed for residential purposes. Where a site is partly developed for residential purposes and the remainder is not developed, the treatment is as follows: where planning permission is granted in respect of the partial development of a site for residential purposes, that portion of the site in respect of which planning permission is granted is to be treated for RZLT purposes as a separate relevant site. A deferral may apply in respect of the separate relevant site where residential development is commenced. The other relevant site, being the original site less that portion in respect of which planning permission is granted, will continue to be chargeable to RZLT.

**Example 27**

The facts are the same as in Example 26, except that in this example planning permission is granted to **partially** develop the 2.5 hectare site for residential purposes and the remainder of the site is not being developed. The portion of the site in respect of which planning permission is granted in respect of residential development is treated as a separate relevant site from the date of grant of the planning permission. This means that, for the purposes of RZLT, DevHouses Limited has, from the date on which planning permission is granted, two relevant sites.

The market value of the relevant site which is being developed for residential use and in respect of which development is commenced is €1.4m.

The amount of RZLT to be deferred by DevHouses Limited in respect of the next liability date (1 February 2026) is:

$$€1.4m * 3\% = €42,000$$

The deferral continues as long as DevHouses Limited files annual RZLT returns as they fall due.

RZLT will continue to be chargeable on the other relevant site, being the remainder of the original 2.5-hectare site for which planning permission has not been obtained and development has not commenced.

### 6.1.3 Site developed for a mix of residential and non-residential purposes

Where a relevant site is developed for both residential and non-residential purposes, the market value of the 'qualifying part of the relevant site (i.e. the part of the relevant site being developed for a residential use) must be determined in order to calculate the amount of tax which may be deferred on commencement of residential development. The formula used for this purpose is the same as that used when determining value of the portion of a site which is being developed for residential use, where the entire site is zoned for mixed-use development. The treatment of such mixed-use sites for RZLT purposes is set out at [section 6.2](#).

The formula to determine the 'qualifying part of the relevant site' is:

$$A \times (B/C)$$

where:

<b>A</b> is equal to	the market value of the relevant site on the day before the (first) commencement notice was lodged
<b>B</b> is equal to	the gross floor space relating to dwellings, in accordance with the grant of planning permission, and
<b>C</b> is equal to	the total gross floor space for all of the development

**Example 28**

The facts are the same as in Example 26, except that in this example the relevant site is being developed for both residential and non-residential purposes.

- A commencement notice relating to the full development was submitted on 1 November 2025. The market value of the relevant site on the day before the commencement notice was lodged was €3m.
- the gross floor space of the site that relates to dwellings is 30,000 square feet.
- the total gross floor space of the development (residential and non-residential) = 100,000 square feet.

$$€3\text{m} \times 30,000/100,000 = €900,000$$

The amount of RZLT to be deferred by DevHouses Limited in respect of the next liability date (1 February 2026) is:

$$€900,000 * 3\% = €27,000$$

Where certain requirements are met, that part of the site which is being developed for non-residential purposes may cease to be a relevant site and therefore ceases to be chargeable to RZLT (see [section 6.2](#)).

#### 6.1.4 When deferred RZLT becomes due for payment

RZLT which is deferred on foot of residential development, as outlined in sections [6.1.1](#) and [6.1.2](#), is not due and payable until the earliest of the following dates:

1. the date on which works on the relevant site permanently cease, without the lodgement of certificates of compliance on completion<sup>3</sup> in respect of all of the residential development on the relevant site with the appropriate local authority,
2. the date on which the relevant site is sold or transferred, without the lodgement of certificates of compliance on completion in respect of all of the residential development on the relevant site with the appropriate local authority, or
3. the date on which the planning permission granted in respect of the relevant site expires, without the lodgement of certificates of compliance on completion in respect of all of the residential development on the relevant site with the appropriate local authority.

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<sup>3</sup> means a certificate referred to in Part IIIC of the [Building Control Regulations 1997](#)



**Example 29**

Aoife included €17,000 of deferred RZLT in her RZLT return for 2024 in respect of a relevant site in Ennis, Co Clare. In August 2024 all construction work ceased on the site. None of the houses or apartments under construction were complete and certificates of compliance on completion had not been submitted to the local authority (and in overall terms less than 15% of the development was complete such that the provisions outlined in [section 6.1.6](#) are not applicable).

The deferred RZLT for 2024 is due for payment on the date on which works permanently cease, which in this case is August 2024.

**6.1.5 Sale of a relevant site on which RZLT has been deferred**

Tax deferred on a relevant site which is subject to a change of ownership without the lodgement of certificates of compliance on completion in respect of all residential development with the appropriate local authority is due on the date on which the sale or transfer is complete. A change of ownership for the purposes of this section includes a sale but also applies to other changes of ownership, such as those that take place by way of gift or as a result of a grant of a long lease. The implications of a change of ownership due to the death of the liable person is set out at [section 10.4](#).

**6.1.6 Completion of development within lifetime of planning permission**

RZLT deferred on account of the commencement of residential development is not due for payment where the liable person makes a claim to this effect on the basis that the development of the relevant site is completed within the lifetime of the planning permission. The lodgement of one or more certificates of compliance on completion to the relevant local authority is evidence that the development is complete. Where this certification is lodged before the expiration of the planning permission granted in respect of the relevant site, the RZLT which accrued while development was ongoing is abated (and will not be payable). All RZLT returns which fell due in the period during which the tax was deferred must have been made on time for a claim to abatement to be accepted.

**Example 30**

Peter received planning permission for a residential site in North County Dublin in April 2025. He lodged a commencement notice and began development in November 2025. He completed the 24-unit development of houses and apartments in August 2027 and submitted a certificate of compliance on completion to the relevant local authority. A total of €120,000 of RZLT was deferred while development was ongoing and Peter filed RZLT returns annually and on time.

On the making of a claim by Peter, the RZLT deferred while development was ongoing is no longer due.

**Example 31**

The facts are the same as in Example 30. In this example, Peter fails to submit RZLT returns for 2026 and 2027. The RZLT due for these periods is not deferred and is due for payment based on the respective liability dates of 1 February 2026 and 1 February 2027.

Interest on late payment of RZLT and a surcharge for the late filing of returns will also apply.

RZLT due in respect of the periods for which a return was not originally submitted represents a permanent cost to Peter and is not available for repayment when he brings his RZLT position up to date.

A claim for abatement of accrued RZLT is to be made in a form to be specified by the Revenue Commissioners<sup>4</sup>.

**6.1.7 Partial completion within lifetime of planning permission**

RZLT deferred on account of the commencement of residential development on a relevant site may only be partially payable where residential development is partially completed within the life of the planning permission granted in respect of the site.

In these circumstances, the application of the following formula is the basis for determining the amount of deferred RZLT to be paid:

$$A = (B/C) \times 100$$

where –

**A** is the percentage of the relevant residential development completed on expiry of planning permission,

**B** is the total gross floor space of the relevant residential development completed at the expiry of the planning permission, and

**C** is the total gross floor space of the relevant residential development, as set out in the planning permission.

Where the percentage 'A' is within any of the percentages in column (1) of the table outlined below then, on the making of a claim by the liable person, the percentage of the deferred RZLT relating to the relevant site which is due and payable will be the corresponding percentage set out in column (2) of the Table.

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<sup>4</sup> This TDM will be updated in due course with guidance on the process for claiming an abatement of deferred RZLT.

**Table**

<b>Percentage of completion calculated in accordance with section 653AH(8) TCA 1997 (1)</b>	<b>Percentage of residential zoned land tax due and payable (2)</b>
Equal to or greater than 55 per cent but less than 65 per cent	35%
Equal to or greater than 65 per cent but less than 75 per cent	25%
Equal to or greater than 75 per cent but less than 85 per cent	15%
Equal to or greater than 85 per cent	0%

**Example 32**

ABC Homes Limited own a relevant site in Limerick city. Planning permission for the residential development of the site was obtained in April 2023. The total gross floor space relating to the residential development of the site was 12,000 square feet. Development of the site commenced in May 2025. RZLT of €80,000 was deferred by ABC Homes Limited for each of the years 2026, 2027 and 2028 in its RZLT returns filed for each year. When the planning permission granted in respect of the site expires in April 2028, 9,000 square metres of the gross floor space of the residential development had been completed.

B = 9,000 square metres

C = 12,000 square metres

$$A = 9,000/12,000 \times 100 = 75\%$$

On the making of a claim by ABC Homes Limited, the amount of deferred RZLT due and payable in respect of this site is €36,000 (€240,000 x 15%).

**Example 33**

The facts are the same as in Example 32, except that when planning permission granted in respect of the site expires, 10,500 square metres of residential development has been completed out of a total of the 12,000 square metres residential development permitted in accordance with the planning permission.

B = 10,500 square metres

C = 12,000 square metres

$$A = 10,500/12,000 \times 100 = 87.5\%$$

As the development is more than 85% complete at the expiration of the planning permission, on the making of a claim by the owner, the deferred RZLT is no longer due and payable.

## 6.2 Commencement of non-residential development – section 653AG TCA 1997

As outlined in [section 2](#), land must be zoned suitable for residential use or zoned for a mixture of uses, including residential use, to fall within the scope of RZLT.

Where planning permission is granted for non-residential development in respect of all of a relevant site which is zoned for mixed use purposes, the commencement of non-residential development brings that relevant site outside the scope of the tax. It should be noted that any RZLT paid in respect of a mixed use site up to the date of the commencement notice relating to non-residential development will not be refundable.

Where the grant of planning permission in respect of a relevant site zoned for mixed use purposes is partially for residential development and partially for non-residential development, RZLT continues to apply to that part which is being developed for residential use (however, as outlined in [section 6.1](#), RZLT relating to that part of the site which is being developed for residential purposes may be eligible for deferral and abatement). In order to calculate the RZLT due on this part of the site, which is referred to as the 'liable part of the relevant site', the following formula is used to determine the market value of this part of the site –

$$A \times (B/C)$$

where:

**A** is the market value of the relevant site on the day before the (first) commencement notice was lodged in respect of the relevant site with the local authority,

**B** is the gross floor space relating to dwellings, in accordance with the grant of planning permission, and

**C** is the total gross floor space for all of the development.

### Example 34

RTC Limited owns a 6,250 square metre site in Dublin. The site is included on the residential zoned land tax map published by the relevant local authority on 1 December 2023, as it is zoned for mixed use purposes, including residential use, and is serviced. Planning permission was granted in July 2024 for the construction of retail units (1,250 square metres) and 40 residential units (5,000 square metres). The first commencement notice in respect of the site is lodged on 1 November 2024, at which point the market value of the site is €8m.

The 'liable part of the relevant site' is calculated as:

$$€8m \times 5,000/6,250 = €6.4m$$

The market value of the liable part of the relevant site is €6.4m.

### 6.2.1 Valuation date

The 'liable part of the relevant site', i.e. the part of the site within the charge to RZLT, has as its valuation date the next liability date (i.e. 1 February) immediately following the lodgement of a commencement notice in respect of non-residential development. In example 34, this would be 1 February 2025.

### 6.2.2 No substantial non-residential development

Where there is no substantial activity in relation to non-residential development within a reasonable period of time from the lodgement of the first commencement notice, the site, or the liable part of the site, will not cease to be a relevant site until such time as substantial activity in relation to the non-residential development commences.

#### **Example 35**

Sharon owns a relevant site which is zoned for mixed use development in Galway. Sharon is granted planning permission for the construction of retail units on the site and lodges a commencement notice on 1 April 2025. By 1 February 2026, substantial activity in respect of the construction of the retail units has not commenced. The site will continue to be considered a relevant site within the charge to RZLT for 2026.

### 6.2.3 Notifying Revenue of commencement of non-residential development

Where planning permission is granted for non-residential development on a site zoned for mixed use purposes and the commencement of non-residential development brings that part of the site outside of the scope of RZLT, the liable person is required to make a declaration to this effect, providing such information as is required by the Revenue Commissioners. The declaration is to be made within 30 days of the lodgement of the commencement notice. A liable person must have records available to show that they have complied with the requirements of this part of the legislation. [Section 7](#) sets out in detail the books and records to be kept for the purposes of RZLT.

### 6.3 Appeal of inclusion of site on local authority map – section 653AE TCA 1997

The obligations of local authorities to prepare and publish residential zoned land tax maps, the opportunities for landowners to make submissions regarding the inclusion of their land on these maps and to have determinations made in respect of same, which may be ultimately appealed to ABP, are set out in detail in [Appendix 1](#).

The legislation provides for the repayment of RZLT paid, or a deferral of RZLT due, where the appeal, or any related judicial review process, in relation to the inclusion of a site on a local authority map is unresolved one month prior to the publication of the map. If the appeal or judicial review process concludes in favour of the landowner, any RZLT paid from the date the appeal or judicial review request was lodged to the date the process concludes may be repaid. If an appeal or judicial review taken in relation to the inclusion of a site on a residential zoned land tax map, or a submission in relation to the amendment of a site's zoning, are unresolved by a return date, the liable person can defer payment of any RZLT due pending the outcome of the process. The deferral of RZLT pending the outcome of an appeal relating to the residential zoned land tax process must be claimed by the liable person in the relevant RZLT return.

#### 6.3.1 Outcome known by liability date

When an appeal or judicial review proceedings taken in relation to the inclusion of a site on residential zoned land map, or a submission in relation to the amendment of a site's zoning, are determined in favour of the owner by the liability date of 1 February, the site will not be a relevant site for the purposes of RZLT with effect from the date the appeal or judicial review proceedings were lodged, or a submission to amend land zoning was made, as the case may be.

#### 6.3.2 Repayment of tax

Where a site ceases to be a relevant site for the purposes of RZLT as a result of an appeal, judicial review or variation of a development plan, the owner of the site can make a claim for a refund of tax paid for the period from the date of the appeal or judicial review proceedings were lodged up until the date the site ceased to be a relevant site.

### Example 36

Jim owns a site in Adare, Co. Limerick that was included on the draft local authority map published by Limerick County Council on 1 November 2022. Jim was unsuccessful in his submission to the County Council and his subsequent appeal to ABP to have his land excluded from the map. The site is included in the final map published on 1 December 2023.

Jim applies for a judicial review of the decision of ABP in January 2024. As the site is on the local authority map, a charge to RZLT arises on the liability date 1 February 2024. The outcome of the legal proceedings is unknown at 23 May 2024 and Jim files his RZLT return and pays €20,000 in RZLT for 2024 on that date.

In July 2024 the court finds against ABP's decision. Jim's site is excluded from the next revised residential zoned land tax map published by the County Council.

Jim may claim a refund of the RZLT of €20,000 he paid in respect of 2024 as his site is deemed not to have been within the scope of RZLT from the date he applied for judicial review.

#### 6.3.3 Tax deferred – confirmation of appeal

If an appeal or judicial review taken in relation to the inclusion of a site on residential zoned land tax map, or a submission in relation to the amendment of a site's zoning, are unresolved by a return date, the liable person can defer payment of any tax due pending the outcome of the appeal or judicial review process or the completion of the process in relation to the variation of a development plan. Tax deferred under this section will either be due and payable (together with statutory interest) or abated, depending on the outcome of the appeal or judicial review proceedings or the process in relation to the variation of a development plan.

- Where a liable person defers payment and the appeal is found in favour of them or the site is no longer a site to which the tax applies arising from the variation of the local authority development plan, any deferred tax will not be due and payable.
- Where a liable person defers payment and the appeal or judicial review is not found in their favour or a variation of the local authority development plan is not made to amend a site's zoning, the liable person must amend any return in which a deferral was claimed and pay any tax and interest due.

**Example 37**

Áine is a farmer in Mayo. Part of her land was zoned for residential purposes and serviced on 1 January 2022. This site is included in the draft residential zoned land tax map published by Mayo County Council on 1 November 2022. Áine is unsuccessful in her submission to the County Council to have her land excluded from the map. The site is included in the final map published on 1 December 2023.

Áine applies for a judicial review of the determination made by Mayo County Council in December 2023. Áine is liable to RZLT on 1 February 2024. On 23 May 2024 the outcome of the judicial review is unknown and Áine applies to defer her payment of RZLT in the 2024 RZLT return.

In August 2024 the court finds that Mayo County Council's determination was correct. Áine must amend the 2024 return and pay the RZLT and interest that is due.

**6.4 Planning permissions subject to appeal – section 653AF TCA 1997**

The legislation provides for the deferral of RZLT where a person cannot commence development due to a decision on the grant of planning permission in respect of a relevant site being appealed, or where that decision is subject to judicial review proceedings. A deferral of RZLT applies only where there is a 'relevant appeal' taken by a person other than the planning permission applicant or the owner of the land in question, and who is unconnected to the applicant or owner.

A 'relevant appeal' is –

- an appeal to ABP in respect of a grant of planning permission (planning permission in this paragraph does not include a local authority consent which relates to local authority development),
- an application for judicial review of a decision of a local authority or ABP in respect of a grant of planning permission, or
- an appeal of a determination of a judicial review of a decision of a local authority or ABP in respect of a grant of planning permission.

**6.4.1 Outcome of appeal unknown at liability date**

A relevant site remains within the charge to RZLT even though development cannot proceed, while the appeal or judicial review of a grant of planning permission is ongoing. RZLT paid in respect of a relevant site subject to appeal proceedings will be repaid where a relevant appeal, as outlined above, is determined in favour of the liable person, allowing development to commence. A repayment of all RZLT paid from the date on which the appeal was first made to the date on which the grant of planning permission was upheld will be made on foot of a claim by the liable person.



**Example 38**

Conor owns a farm on the outskirts of Donegal town, part of which is zoned for residential development and serviced. This land is included on the local authority final residential zoned land tax map on 1 December 2023.

Conor files his RZLT return and pays €14,000 tax on 23 May 2024. He is granted planning permission for 10 houses in September 2024, however, Conor's neighbour objects to the construction of the houses and lodges an appeal to ABP in January 2025. The appeal is unsuccessful and his neighbour subsequently applies for a judicial review of ABP's decision. Construction cannot commence while legal proceedings are ongoing and Conor pays RZLT of €14,000 on 1 May 2025.

In November 2025, the court finds that ABP's decision was correct and the planning permission Conor was granted is upheld. Conor may claim a refund of the RZLT of €14,000 he paid in respect of 2025.

In circumstances where the outcome of a relevant appeal is unknown at the next return date, the owner may elect in their RZLT return to defer the amount of tax due, pending the outcome of the appeal or judicial review proceedings. A deferral of tax relating to an ongoing appeal of planning permission must be claimed in the liable person's tax return; it does not automatically apply.

A liable person may elect to defer payment of RZLT in successive annual RZLT returns until such time as the outcome of the appeal of planning permission is known. Whether RZLT deferred in accordance with this section becomes due and payable is dependent on the outcome of appeal proceedings.

This deferral may continue until the appeal is determined and if: -

- the appeal upholds the grant of planning permission, the tax deferred is no longer due and payable, or
- the appeal overturns the grant of planning permission, the liable person must amend the returns in which a deferral was claimed and pay any tax and interest due.

A liable person who disposes of a site subject to a relevant appeal must amend any RZLT returns in which a claim to defer payment was made and pay any tax and interest due prior to the completion of the sale.

**Example 39**

Karl owns a site in Sligo town that is zoned for residential use and serviced on 1 January 2022. His land is included in the final residential zoned land tax map published by Sligo County Council on 1 December 2023. Karl is granted planning permission for the construction of 40 apartments in early January 2024, however, in late January 2024, a person unconnected to Karl who lives beside the site lodges an appeal against the planning permission.

The appeal has not been determined by 23 May 2024; Karl files his RZLT return and applies to defer payment of the tax. In August 2024, the planning permission granted to Karl is upheld. The deferred RZLT is not due and payable. Karl submits a commencement notice in September 2024. The RZLT due by Karl in respect of the next liability date (1 February 2025) is deferred, once Karl continues to file annual RZLT returns as they fall due.

**Example 40**

The facts are the same as in Example 39.

In this example, the appeal is successful and the grant of planning permission is overturned. Karl must amend the RZLT return he filed in May 2024 and pay the RZLT and interest due.

**Example 41**

The facts are the same as in Example 39.

In this example, the appeal has not yet been determined when Karl decides to sell the site in July 2024. Karl must amend the RZLT return he filed in May 2024 and pay the RZLT and interest due.

## 7 Documentation requirements – section 653AJ TCA 1997

### 7.1 Books and records to be kept

The legislation sets out the obligations of a liable person to keep books and records for the purposes of RZLT. Proper books and records must be maintained to enable the liable person to complete full and true returns for the purposes of RZLT.

The definition of “records” is broad and includes accounts, books of account, documents and other data maintained manually or by electronic, photographic or other processes. The definition of “records” is discussed further in Tax and Duty Manual (TDM) [Part 38-03-17](#). Records can be maintained in either a manual or electronic form. The records to be maintained for the purposes of RZLT include, but are not limited to, books, accounts and documents relating to:

- a commencement notice, certificate of compliance on completion, planning application and planning permission as they relate to a relevant site,
- the valuation of a relevant site, or part of a relevant site, on the valuation date or other specified date, as obtained by the liable person,
- any claim to an exemption, abatement or deferral of RZLT,
- the purchase or sale of a relevant site by the liable person, and
- the liable person’s evidence of title to a site.

Records and linking documents must be kept in a written form in either Irish or English and, if not in written form, then subject to the provisions of section 887 TCA 1997, in an electronic format. Section 887 TCA 1997 provides that records may be generated, stored, maintained, transmitted, reproduced or communicated by any electronic, photographic or other process that:

- provides an assurance as to the integrity of the record from the time it is first generated as an electronic record,
- allows the record to be displayed in an intelligible format or produced in an intelligible printed format,
- allows ready access to the record either in electronic or printed format,
- conforms to the information technology and procedural requirements set out by Revenue.

Further details in respect of section 887 TCA 1997 are contained in TDM [Part 38-03-17](#).

## 7.2 Length of time records to be kept

1. In general, records are required to be kept for 6 years from the end of the year in which a return to which the records relate is filed.
2. Where the liable person is a company, and that company is wound up or dissolved, books and records must be kept for 5 years from the date on which the company is wound up or dissolved. Where a company is being wound up, it is the liquidator that is responsible for the maintenance of books and records for the company. Where the company is dissolved and no liquidator was appointed, the most recent company directors are responsible for the maintenance of the records of the company.
3. Where the liable person dies, the executor or administrator of a deceased person's estate shall keep the books and records for 5 years from the date of death of the liable person.

A person who fails to keep any records relating to RZLT will be liable to a penalty of €3,000.

*Note: This manual is currently subject to review and may not reflect up-to-date position. Most recent version.*

## 8 Engaging independent experts – section 653AA TCA 1997

### 8.1 Process of engagement of an expert

In certain circumstances, Revenue may wish to engage an independent expert to verify certain information included in an RZLT return, in particular in relation to the calculation of the tax or the claim for an exemption, deferral or abatement.

Revenue may engage an expert to assist in ascertaining:

- i. the market value of a relevant site,
- ii. whether a building is a residential property,
- iii. whether the grounds and buildings adjoining a residential property are appropriate to residential use,
- iv. whether works have permanently ceased on a relevant site,
- v. the total area of a relevant site and the area of such a site which is being developed for residential purposes,
- vi. the proportion of a site which has been completed on the last day of planning permission relating to the site, and
- vii. the total gross floor space of buildings in a development for which planning permission has been granted, and the total gross floor space of dwellings within such a development.

Before disclosing any information to an independent expert, a Revenue official authorised for this purpose must notify the liable person of:

- the intention to engage an independent expert,
- the information intended to be shared with the independent expert, and
- the identity of the expert.

The liable person has 30 days to decide if the use of that independent expert would in any way prejudice their trade or business. If it would, then the authorised Revenue official will identify a different independent expert and will notify the liable person accordingly and give them an opportunity to respond. If there is a dispute between Revenue as to whether or not the appointment of the expert would be prejudicial, the matter may be appealed to the TAC.

## 8.2 Valuation of assets

Section 911 TCA 1997 applies for the purposes of RZLT, subject to certain modifications. This section provides that an “authorised person” may inspect any asset for the purposes of ascertaining its value and reporting it to the Revenue Commissioners. It also provides that where the asset is land, an authorised person may enter on the land for the same purposes. However, where the asset is a private residence an authorised person may only enter it with the consent of the occupier or on foot of a Court Order issued by a Judge of the District Court. Further information on the valuation of assets for tax purposes is included in TDM [Part 38-04-16](#).

The modifications enable an expert engaged by Revenue to have the same powers as an ‘authorised person’, engaged under section 911 TCA 1997. Furthermore the expert can be engaged to ascertain and report on all of the matters specified in [section 8.1](#).

**Note: This Manual is currently subject to review and may not reflect up-to-date position. Most recent version.**

## 9 Right of appeal

As noted in [section 3](#), landowners may make submissions to local authorities where they dispute the inclusion of their land on residential zoned land tax maps. Where the landowner does not agree with the determination of the local authority, they may appeal to ABP (see [Appendix 1](#) for further detail).

A person who does not agree with an assessment or amended assessment raised by Revenue or the application of a surcharge (see [section 4.9](#) and [section 4.10](#)) can appeal to the independent Tax Appeals Commission (TAC). Appeals relating to Revenue's valuation of a property must be made to the Land Values Reference Committee.

### 9.1 Appeals to TAC<sup>5</sup>

TAC is an independent body that adjudicates and determines disputes between Revenue and taxpayers in relation to the taxes and duties dealt with by Revenue. There are detailed statutory provisions in Part 40A TCA 1997 setting out the procedures to be followed in respect of appeals made to the TAC.

### 9.2 Appeals to the Land Values Reference Committee (LVRC)

An appeal against a Revenue assessment on the grounds that the valuation placed by Revenue on a site is too high is to be made to the LVRC and not to the TAC.

The LVRC appoints a valuation expert called a property arbitrator from a panel of arbitrators to determine the disputed property value.

Further information in relation to appeals to the LVRC is contained in TDM [LPT Part 09-01](#).

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<sup>5</sup> The TAC was established by the Finance (Tax Appeals) Act 2015. This Act, inter alia, contains provisions dealing with the appointment and functions of the Commission and the Appeal Commissioners.

## 10 Other issues

### 10.1 Repayment of tax on site not suitable for development – section 653AD TCA 1997

In certain circumstances, a local authority may determine that a site, or part of a site, that is subject to RZLT is affected in terms of its physical condition to the extent that development of the site or part of the site cannot take place. This may be due to contamination of the land or the presence of archaeological or historic remains.

To be considered unsuitable for development, the local authority must issue a written determination to the owner to that effect and specify the date from which the site (or part of the site) is determined to have been affected to such an extent that development cannot take place. This means that: -

1. the site will no longer be considered a relevant site for the purposes of RZLT from the date specified in the local authority notice, and
2. the liable person may make a claim for repayment of RZLT paid in respect of a site which is later determined to be unsuitable for development.

Where only part of a site is affected, the repayment claim is based on the percentage of tax paid on the part of the affected site. The apportionment of tax paid is based on the area of the site affected expressed in terms of the overall area of the site.

#### Example 42

Siobhan's 5-hectare site in Arklow, Co. Wicklow is zoned for residential development and serviced on 1 January 2022. It is included on the local authority map published by Wicklow County Council on 1 December 2023 and Siobhan pays RZLT of €90,000 in May 2024 and May 2025.

Siobhan is granted planning permission for 36 houses on the site in March 2026. Siobhan elects to defer RZLT for 2026 when the commencement notice is lodged in April 2026. When ground is broken in June 2026, a horde of gold coins, which are considered archaeological remains, are found in an area comprising 1 hectare of the site. The relevant local authority issued a notice that the part of the site where the coins were found is now unsuitable for development.

Siobhan may make a claim for repayment of a portion of the RZLT paid based on the area of the site that is unsuitable for development

$$€180,000 \times 1/5 = €36,000$$

Siobhan may submit a claim for repayment of RZLT in the amount of €36,000.



## 10.2 Restriction of deduction – section 653AK TCA 1997

RZLT is not deductible for the purposes of calculating profits or gains to be charged to income tax, corporation tax or capital gains tax.

### Example 43

Jane owns a site in Killarney town centre. Kerry County Council's development plan at 1 January 2022 identifies the site as being zoned suitable for residential development.

Kerry County Council has included the site on the final map prepared for the purposes of RZLT. Jane pays RZLT of €15,000 for 2024 and 2025.

Jane sells the site in December 2026 for €525,000 and is subject to Capital Gains Tax on the sale of the site. No deduction is allowed for RZLT incurred by Jane in calculating the chargeable gain arising on the sale of the site.

### Example 44

Eoin carries on a trade of dealing in land as a sole trader. He owns a site in Carlow town. Carlow County Council's development plan at 1 January 2022 identifies the site as being zoned suitable for residential development and includes the site on the final map prepared for the purposes of RZLT. Eoin pays RZLT of €18,000 for 2024.

Eoin sells the site in December 2024 for €600,000 and is subject to Income Tax on the sale of the site. No deduction is allowed for RZLT incurred by Eoin in calculating his taxable profits.

## 10.3 Preparation and delivery of return by person acting under authority – section 653W TCA 1997

The legislation provides that anything that a liable person is required or permitted to do for the purposes of RZLT may be done by a person acting under their authority, such as an agent. Where a return is prepared and filed by a person acting under the authority of a liable person, the relevant provisions apply as if the return had been filed by the liable person.

## 10.4 Death – section 653AI TCA 1997

Specific RZLT rules apply on the death of a liable person. In essence, the personal representatives of the deceased step into the place of the liable person for the purposes of RZLT for the duration of the administration of the deceased's estate, and until such time as another person becomes the new liable person in respect of the relevant site(s).

For the purposes of RZLT, “personal representative” has the same meaning as in Chapter 1 of Part 32 TCA 1997 and is considered a single continuing body of persons. Section 1047 and 1048 TCA 1997 apply, subject to certain adaptations – see TDM [Part 46-01-02](#).

On the death of a liable person, the personal representative of the deceased is deemed to be the liable person in respect of any relevant site(s) for the duration of the administration of the estate; this treatment continues until another person becomes the new liable person. As such, the personal representative assumes responsibility for all RZLT obligations in this period and meets these obligations as if they acquired and dealt with the relevant site in the same manner as the deceased. To this end, the transfer of a relevant site to the personal representatives will not be considered a change of ownership for the purpose of RZLT, and any provision of the RZLT legislation which applied to the site prior to the transfer of the site to personal representatives continues to apply.

Any RZLT which arises in respect of liability dates which occur between the date of death and the completion of the administration of the estate (“post-death tax”) is due and payable on the earlier of the following dates:

1. 12 months from the grant of probate or grant of letters of administration of the deceased person’s estate, or
2. 24 months from the date of death of the deceased person.

However, if the administration of the estate is completed before either of these two dates arise, the post-death tax is no longer due and payable. To avail of this treatment, RZLT returns for each liability date which arises from the date of death to the earlier of the two events mentioned above must be made in accordance with the legislation.

**Example 45**

Eamonn is a farmer in Co Laois, who owns land which was zoned for residential purposes and serviced on 1 January 2022. This land appeared on the final residential zoned land tax map published by Laois County Council on 1 December 2023. Eamonn makes his RZLT return and pays the tax due for 2024 on 23 May 2024. Eamonn dies on 1 September 2024. A grant of probate issues in respect of Eamonn's estate on 1 November 2025 and the administration of the estate is completed on 15 January 2026.

In these circumstances, the post-death tax comprises the 2025 RZLT liability, which arose on 1 February 2025 and fell due and payable on 23 May 2025. The personal representatives made a return in respect of the 2025 liability date on 23 May 2025. As the administration of Eamonn's estate was completed within 12 months of the grant of probate, and within 24 months of Eamonn's death, and RZLT returns due in this period were made in an accurate and timely manner, the post-death tax is no longer due and payable.

If the administration of the Eamonn's estate was not completed until 15 December 2026, the post-death tax, which now comprises the RZLT liability for 2025 and 2026, continues to be due and payable, as the administration of the estate was not completed within 12 months of the grant of probate, nor within 24 months of Eamonn's death.

If, immediately prior to their death, the deceased person owned a site which was determined to be unsuitable for development due to its physical condition, the personal representatives of the deceased may make a claim for a refund of tax paid in the course of the administration period.

If, immediately prior to their death, the deceased person owned a site which:

- (i) could not be developed due to appeal or judicial review proceedings in respect of the inclusion of the site on a residential zoned land tax map, as published the relevant local authority, or
- (ii) a site which could not be developed due to appeal or judicial review proceedings in respect of a grant of planning permission in respect of the site,

the personal representatives of the deceased may seek repayment or deferral of RZLT in respect of such sites, should the deceased person have been entitled to do so. Should any tax so deferred become payable during the administration period, it will become a charge on the land. If tax in respect of a relevant site continues to be deferred because of an ongoing appeal or judicial review at the end of the administration period, the beneficiary of such a site takes the place of the deceased and may continue to defer the tax in accordance with those provisions. Any charge on the land that arises in these circumstances will cease to apply if the tax to which the charge relates would not be payable by a beneficiary of the relevant site to which the charge relates, had they been the liable person with respect to that relevant site at the date of death of the deceased.

If, on the date of death, RZLT is deferred as residential development is ongoing in respect of all or part of a relevant site owned by the deceased, the personal representatives take the place of the deceased person for the purposes of deferring RZLT. Tax so deferred will become a charge on the land at the end of the administration period.

If tax in respect of a relevant site continues to be deferred at the end of the administration period, the beneficiary of such a site takes the place of the deceased and may continue to defer the tax in accordance with that provision. Any charge on the land that arises in these circumstances will cease to apply if the tax to which the charge relates would not be payable by a beneficiary of the relevant site to which the charge relates, had they been the liable person with respect to that relevant site at the date of death of the deceased.

### 10.5 No Owner Registered – sections 653Q(4) and 653AM TCA 1997

If no person has registered as the owner of land which is subject to RZLT, any unpaid tax and interest which arises in respect of that land becomes a charge on the land.

Should the unpaid RZLT, including any surcharge and interest thereon, exceed 110% of the market value of a relevant site on a valuation date, the Revenue Commissioners may commence a process which may result in this land becoming the property of the State.

The first step in this process is the publication by the Revenue Commissioners of a notice in *Iris Oifigiúil*, which includes the following:

- (i) that the issue of the notice is the first step in a process that may result in the relevant site becoming the property of the State,
- (ii) the address of the relevant site,
- (iii) the folio number(s) of the relevant site, if available,
- (iv) the name of the local authority where the relevant site is located, and
- (v) notification that the Minister for Public Expenditure and Reform may, after 6 months has passed from the date of the publication of the notice, apply to the High Court for an order that the relevant site is the property of the State.

Should no person have registered as the owner of the relevant site within 6 months of this notice, the Minister for Public Expenditure and Reform may make an *ex parte* application to the High Court to have the site become the property of the State.

The High Court will give direction as regards the serving or publication of notice of the application to have a site become the property of the State; a final determination by the High Court will not be given until the Court's direction in relation to the serving or publication of such a notice has been complied with and until such time as the Court considers reasonable has lapsed.

The High Court may order that the relevant site is the property of the State from the date of the order, provided the following matters are shown to the Court's satisfaction:

- (i) the site is a relevant site,
- (ii) no person has registered as an owner in respect of the site, and
- (iii) unpaid RZLT, and interest thereon, which has become a charge on the site, exceeds 110 per cent of the market value of a site on a valuation date.

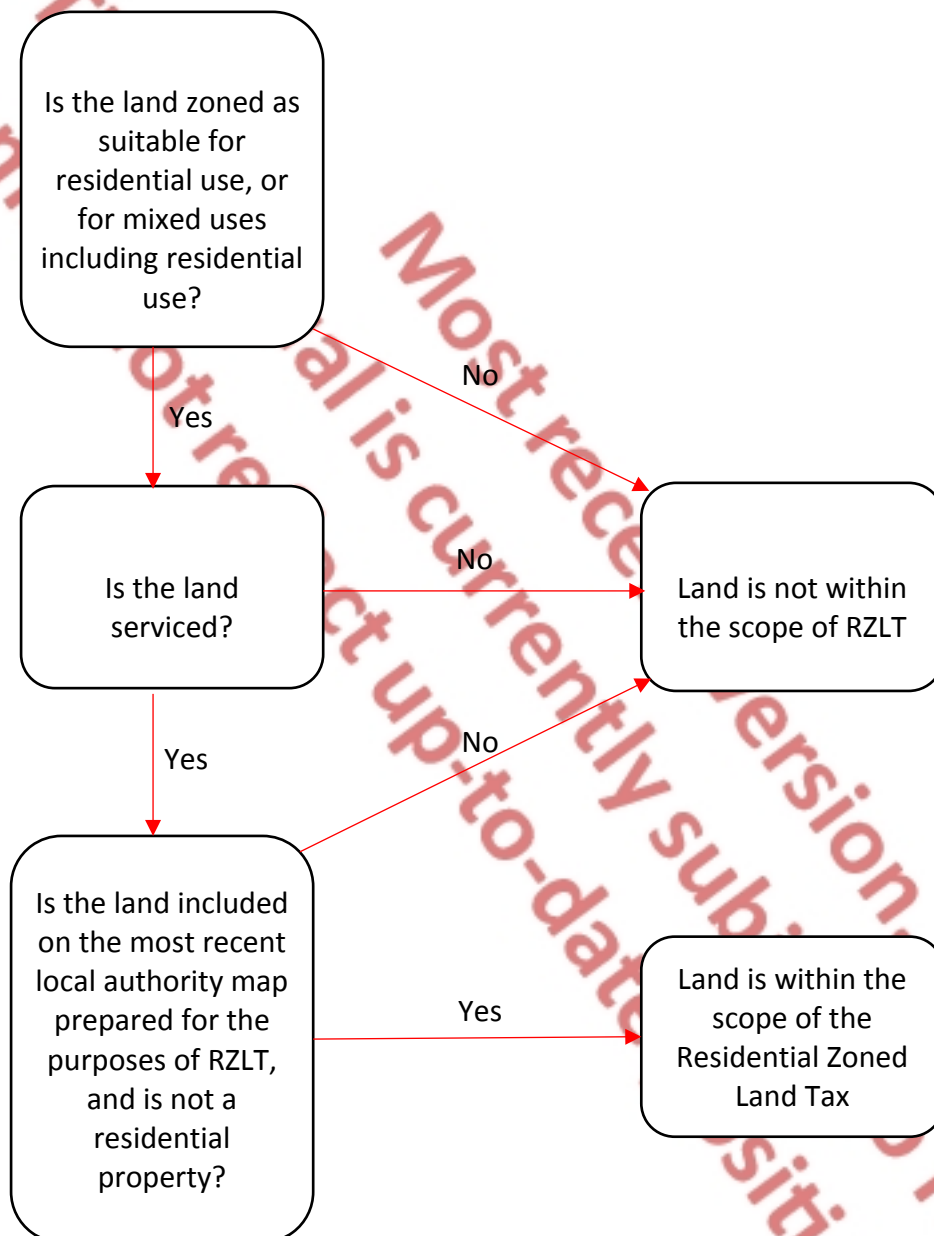
Subject to an appeal to the Court of Appeal, such an order of the High Court is conclusive evidence, binding on all persons, that the relevant site is property of the State from the date the order is made. This applies, irrespective of whether a person had notice of an application to have a site become property of the State, or otherwise.

Should a site become the property of the State on foot of such an order, the site vests in the Minister for Public Expenditure and Reform and, following the order, the site concerned is registered land under the Registration of Title Act 1964, the registered owner being the Minister for Public Expenditure and Reform.

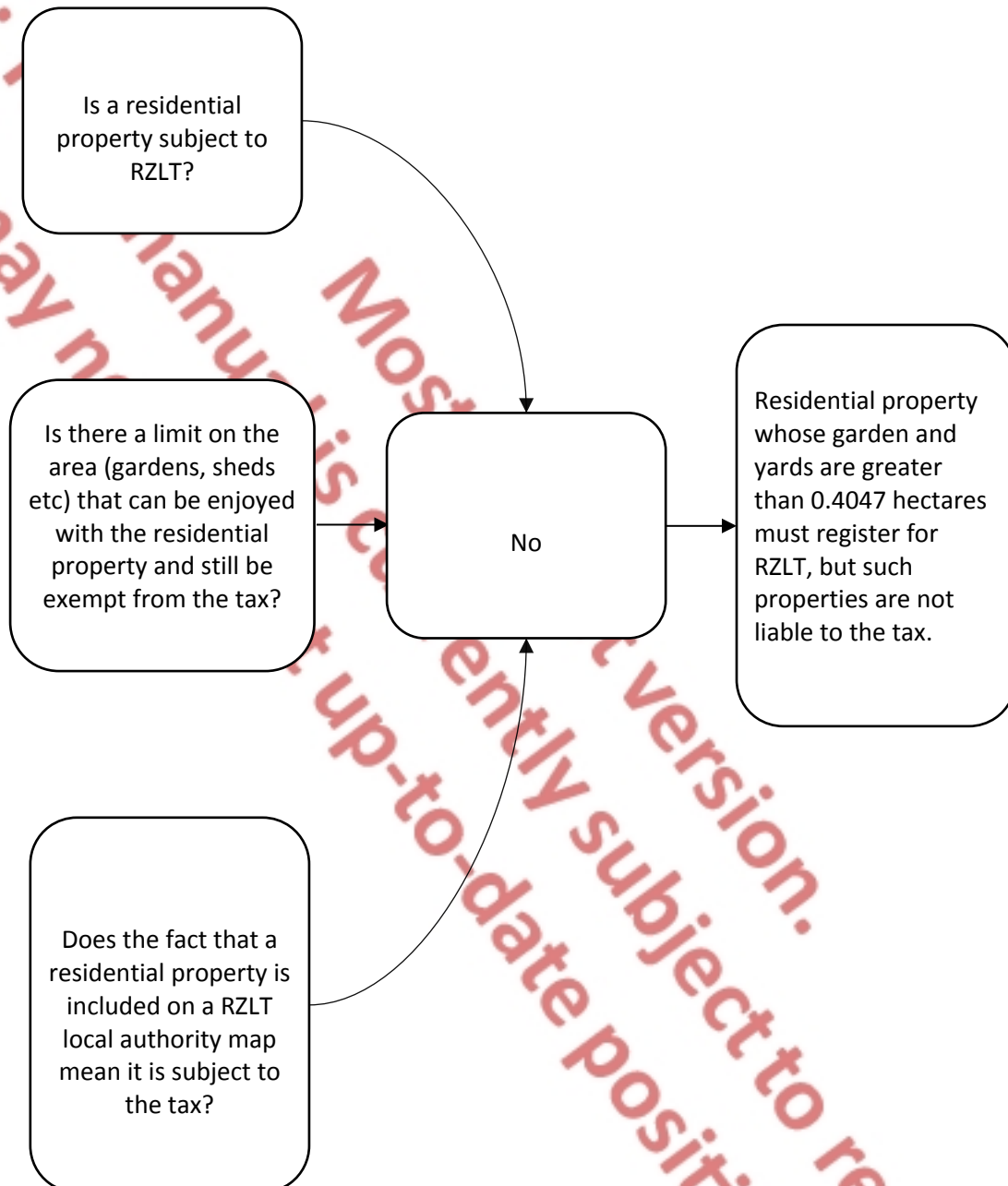
**Note: This manual is currently subject to review and may not reflect up-to-date position. Most recent version.**

## 11 Decision trees and timelines

### 11.1 Decision Tree A: Is the land within the scope of Residential Zoned Land Tax (RZLT)?



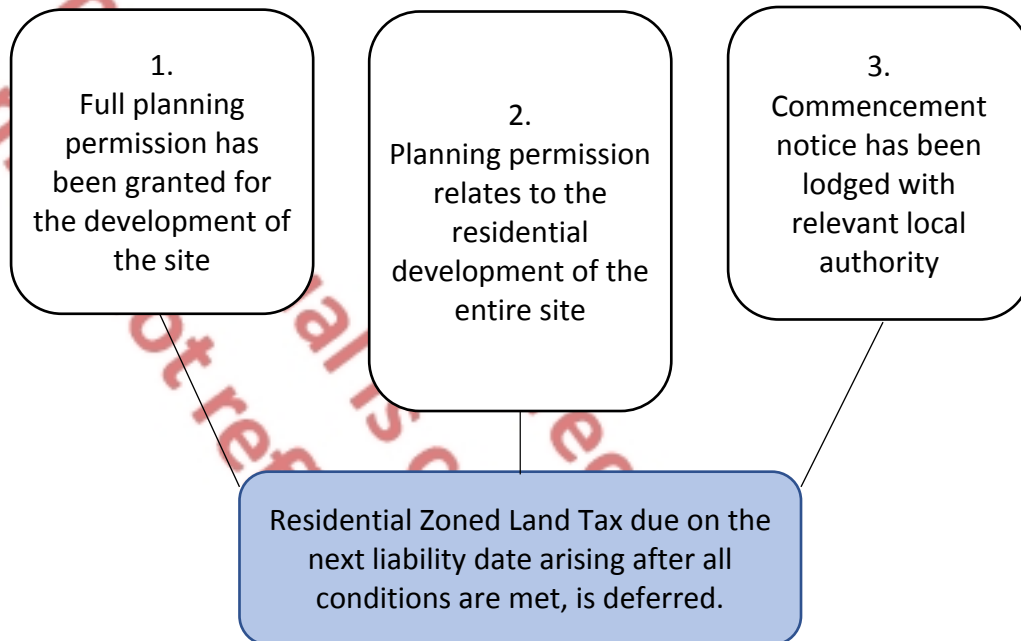
## 11.2 Decision Tree B: Are private homes and gardens subject to RZLT?



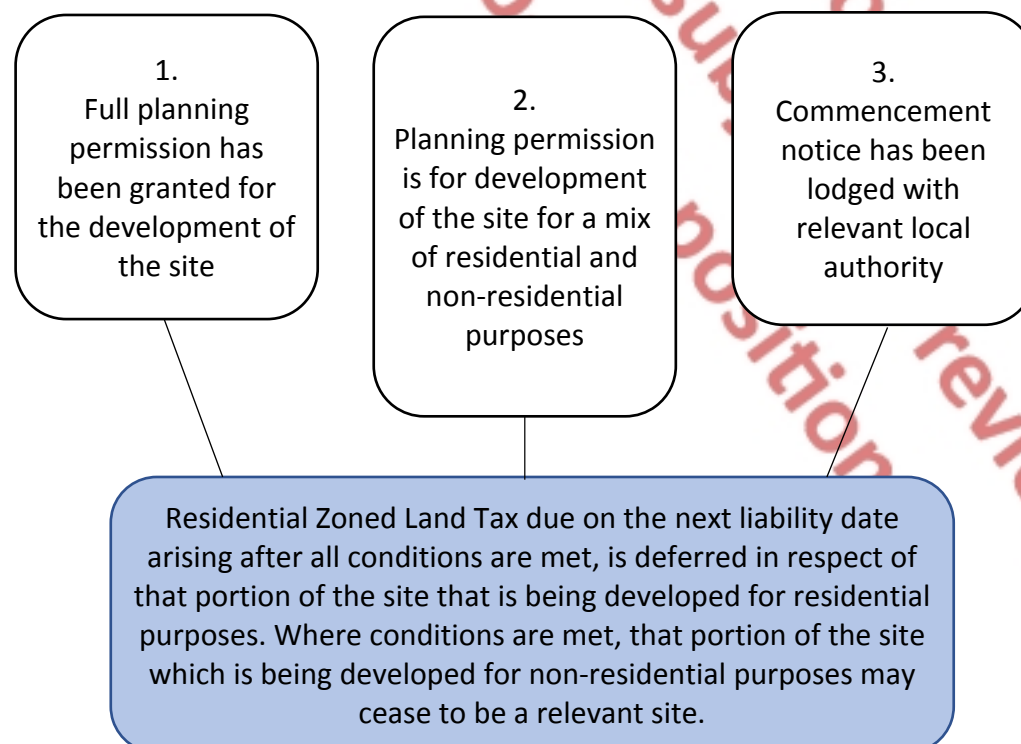
## 11.3 Decision Tree C: Deferral of RZLT

**3 conditions to be fulfilled for RZLT to be deferred on a relevant site:**

Full site developed for residential purposes



Site developed for a mixture of purposes including residential





## 11.4 Timelines for RZLT maps process

### 2024 tax year

	Due date for publication	Due date for submissions to local authority	Due date for determinations by local authority	Due date for appeal to ABP	Due date for determination of appeal by ABP
<b>Draft Map</b>	1 Nov 2022	1 Jan 2023*	1 April 2023	1 May 2023	16 weeks from the date of the notice of appeal
<b>Supplemental Map</b>	1 May 2023	1 June 2023	1 Aug 2023	1 Sept 2023	8 weeks from the date of the notice of appeal
<b>Final Map</b>	1 Dec 2023	N/A	N/A	N/A	N/A

\* or later in exceptional circumstances

### Annual review

Due date for publication of draft revised map	Due date for submissions to local authority	Due date for determinations by local authority	Due date for appeal to ABP	Due date for determination of appeal by ABP	Due date for publication of revised final map
1 February 2024	1 Apr 2024	1 July 2024	1 Aug 2024	16 weeks from the date of the notice of appeal	31 Jan 2025

## 12 Appendix I Further information on local authority maps

The process for the preparation and publication by local authorities of maps identifying land within the scope of RZLT is outlined in [section 3](#) above. A more detailed summary of the map process is provided here. The relevant legislation is set out in Chapter 2 of Part 22A, TCA 1997.

### 12.1 Draft map to be published by local authorities – section 653C TCA 1997

The draft map to be prepared by the local authority will include land it considers meets the **relevant criteria** one month prior to 1 November 2022.

In addition, it will -

- specify the date on which the land first met the criteria, where that date is after 1 January 2022, and
- specify, in hectares, the area of land that meets the relevant criteria.

The draft map will be published on the local authority website on or before 1 November 2022 and a copy of the map will be made available for inspection at its offices on or before 1 November 2022.

In addition to publishing a draft map, each local authority must publish a notice in a local newspaper notifying the public of the publication of the map and providing details of the website and local authority office at which the draft map can be viewed.

**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. An owner of a residential property that is included on a residential zoned land tax map will however be required to register for RZLT if their garden and yards are greater than 0.4047 hectares, but no RZLT is payable.**

The local authority notice must also alert landowners whose land is zoned suitable for residential development in a development plan or local area plan, of the opportunity to make a submission to their local authority if they believe that the land in question does not meet the criteria for inclusion on the draft map, or requesting the current zoning of their land be amended.

## 12.2 Submissions and determinations on the draft map – sections 653D and 653E TCA 1997

Landowners whose land is included on a draft map should review the map and consider if their land meets the criteria for inclusion on the map. A landowner can make a submission to their local authority in writing by 1 January 2023. A local authority may, in exceptional circumstances, accept submissions relating to a draft map after 1 January 2023.

A submission relating to a draft map must relate to:

- the inclusion in, or exclusion from, the final map, or
- the date on which land first meets the criteria for inclusion on a local authority map.

The submission must include the name and address of the person making the submission. The address (both email and postal address) to whom submissions should be made will be included on the notification published with the draft map. All submissions received by the local authority (excluding personal data) will be published on the local authority website by 11 January 2023.

Where a landowner makes a submission relating to a local authority map, they must include an Ordnance Survey Ireland<sup>6</sup> map at a scale at which their site can be accurately identified.

It is open to any interested party to make a submission in respect of a draft. However, a local authority is only obliged to respond and provide a determination on a submission made by the owner of land included on the draft residential zoned land tax map. In this regard, a landowner should have proof of ownership of a site available when making a submission to their local authority in respect of a draft map. The local authority may request proof of ownership in determining if it is obliged to respond to the landowner.

In the course of considering submissions, the local authority may seek further information from the owner of the site, Irish Water, the National Roads Authority or from a person referred to in article 28 of the Planning and Development Regulations 2001. The local authority must request this information within 21 days of receipt of the submission; a response to the local authority request is required within 21 days of the request being received.

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<sup>6</sup> <https://store.osi.ie/index.php/professional-products/land-and-property.html>

Where a local authority receives a submission from a landowner relating to the draft map, it will issue a written determination in response where the submission relates to: -

- the exclusion of a site from a final map on the basis that it does not meet the relevant criteria, or
- an amendment to the date on which a site first met the conditions for inclusion on the local authority map.

The local authority will notify the landowner of its determination no later than 1 April 2023. The local authority notification will also advise the landowner of their right of appeal in respect of its determination to ABP. Further information in relation to appealing a local authority decision relating to residential zoned land tax maps is included at [section 12.5](#).

### 12.3 Supplemental map to be published by local authorities – section 653F TCA 1997

Each local authority will prepare a further draft map, referred to as a supplemental map, for its functional area updated for other sites not previously included in a draft map that meet the relevant criteria one month prior to the publication of the supplemental map. Such additional sites include those which have been identified on foot of submissions made in respect of the draft map.

The supplemental map will include the area of land that meets the relevant criteria and specify the date on which such lands first met those criteria where that date is after 1 January 2022. The supplemental map will be published on the local authority website by 1 May 2023 and a copy of the map will be made available for inspection at its offices from this date.

In addition to publishing a supplemental map, each local authority must publish a notice in a local newspaper notifying the public of the publication of the map and providing details of the website and local authority office at which the supplemental map can be viewed.

### 12.4 Submissions and determinations relating to the supplemental map – sections 653G and 653H TCA 1997

Landowners whose land is included on a supplemental map should review the map and consider if their land meets the criteria for inclusion on the map. It is open to any interested party to make a submission in respect of a supplemental map. However, a local authority is only obliged to respond and provide a determination on a submission made by the owner of land included on the supplemental residential zoned land tax map. A landowner should make a submission to its local authority in writing by 1 June 2023.

A submission relating to a supplemental map must relate to:

- the exclusion from the final map of a site or,
- the date on which a site first met the criteria for inclusion on a local authority map.

The submission must include the name and address of the person making the submission. The address (both email and postal address) to whom submissions should be made will be included on the notification published with the supplemental map. All submissions received by the local authority (excluding personal data) will be published on the local authority website by 11 June 2023.

Where a landowner makes a submission relating to a local authority map, they must include an Ordnance Survey Ireland<sup>7</sup> map at a scale at which their site can be accurately identified.

A landowner should have proof of ownership of a site available when making a submission to their local authority in respect of a map. The local authority may request proof of ownership in determining if it is a submission in respect of which it is obligated to respond to the landowner.

In the course of considering submissions, the local authority may seek further information from the owner of the site, Irish Water, the National Roads Authority or from a person referred to in article 28 of the Planning and Development Regulations 2001. The local authority must request this information within 21 days of receipt of the submission; a response to the local authority request is required within 21 days of the request being received.

Where a local authority receives a submission from a landowner relating to the supplemental map, it will issue a written determination in response where the submission relates to: -

- the exclusion of a site from a final map on the basis that it does not meet the relevant criteria, or
- an amendment to the date on which a site first met the conditions for inclusion on the local authority map.

The local authority will notify the landowner of its determination no later than 1 August 2023. The local authority notification will also advise the landowner of their right of appeal to ABP. Further information in relation to appealing a local authority decision relating to residential zoned land tax maps is included at [section 12.5](#).

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<sup>7</sup> <https://store.osi.ie/index.php/professional-products/land-and-property.html>

## 12.5 Appeal to An Bord Pleanála – section 653J TCA 1997<sup>8</sup>

The legislation provides that a person who does not agree with a determination issued by the local authority in relation to a draft or supplemental map may appeal the determination to ABP. ABP<sup>9</sup> is a national independent planning body that decides appeals on planning decisions made by local authorities as well as direct applications.

A local authority determination issued in response to submissions made by landowners in respect of a draft or supplemental map (see [section 12.2](#) and [section 12.4](#) respectively) must set out the reason(s) for the determination. This will facilitate the landowner in stating the grounds for the appeal when completing the notice of appeal to be submitted to ABP. The notice of determination should also advise the landowner about his or her right of appeal and how to exercise this.

An appeal of a local authority determination issued in response to a submission on a draft map must be made in writing to ABP by 1 May 2023.

An appeal of a local authority determination issued in response to a submission on a supplemental map must be made in writing to ABP by 1 September 2023.

ABP will consider the local authority determination subject to the appeal and the grounds for appeal. In its deliberations it may consult with the owner of the land, the local authority and other relevant parties such as Irish Water, National Roads Authority and other bodies included under Article 28 of the Planning and Development Regulations 2001, as amended. ABP must request this information within 21 days of receipt of the submission; a response to the ABP request is required within 21 days of the request being received.

An appeal of a local authority determination issued in respect of submissions on a draft map will be decided by ABP not later than 16 weeks from the date of the notice of appeal. An appeal of a local authority determination issued in respect of submissions on a supplemental map will be decided upon by ABP not later than 8 weeks from the date of the notice of appeal.

The options available to ABP in respect of an appeal made to it of a local authority determination are:

1. confirm the local authority's determination,
2. set aside the local authority's determination and allow the appeal, or
3. partially confirm the local authority's determination and set aside part of the local authority's determination and allow the appeal in part.

ABP will notify the owner and the local authority of its decision as soon as practicable after making its decision.

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<sup>8</sup> <https://www.pleanala.ie/en-ie/home>

<sup>9</sup> Part VI of <http://revisedacts.lawreform.ie/eli/2000/act/30/revised/en/html>

## 12.6 Submissions on land zoning – section 653I TCA 1997

The process by which local authorities prepare development plans is set out in the Planning and Development Act<sup>10</sup> 2000 (as amended). Local authorities are also responsible for preparing and adopting local area plans (LAP).

Section 10 of the Planning and Development Act 2000 (as amended) requires that development plans include objectives for the zoning of lands for particular purposes, in the interest of proper planning and sustainable development.

A landowner whose land is zoned suitable for residential use can make a submission to the relevant local authority requesting a change to the zoning of lands included on a draft or supplemental residential zoned land tax map. The local authority will evaluate the submission and consider whether a variation of its development plan is appropriate.

A submission relating to a draft map must be made by 1 January 2023.

A submission relating to a supplemental map must be made by 1 June 2023.

Written submissions or observations made to a local authority to vary land zoning shall be published on the website of the local authority within 10 working days of receipt, subject to certain exceptions.

If land that was zoned for residential use or for a mixture of uses, including residential use, is re-zoned in the formation or variation of the area's development plan, the next local authority map prepared for the purposes of RZLT should reflect this. Any land that is no longer zoned suitable for residential use will not be included in a revised residential zoned land tax map.

## 12.7 Final map – section 653K TCA 1997

A local authority must publish, no later than 1 December 2023, a final map for the purposes of identifying land within the scope of RZLT. The final map will identify land satisfying the relevant criteria for inclusion on a map and will specify the date on which land identified on a map first met the criteria for inclusion, when this date is after 1 January 2022.

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<sup>10</sup> sections 9-17 <https://www.irishstatutebook.ie/eli/2000/act/30/enacted/en/html>

In preparing a final map each local authority will have regard to and reflect, as appropriate, the following in the final map:

- sites included in the supplemental map,
- submissions made in respect of draft and supplemental local authority maps,
- determinations in response to submissions made on a draft map and supplemental map or where a determination in respect of a draft or supplemental map has been appealed, the outcome of the appeal,
- changes made to the zoning of land as a result of a review of a development plan, a variation of a development plan or the amendment of an LAP by a local authority as a result of which land no longer meets the relevant criteria.

### 12.8 Outcome of appeal unknown – section 653L TCA 1997

Where a landowner has appealed to ABP or taken judicial review proceedings in relation to the inclusion of a site on a local authority map, and the outcome of the appeal or judicial review process is unknown 30 days prior to the publication of the final map, the area of land subject to the appeal or judicial review will be included on the final map and will be subject to RZLT.

### 12.9 Revision of final map – section 653M TCA 1997

A local authority will revise and publish the final map previously published for the purposes of RZLT by 31 January annually, beginning in 2025. The updated map is referred to as a 'revised map'.

The process for the preparation and publication of the draft map, the making of submissions in relation to the draft map and the issuing of determinations by a local authority in response to such submissions, apply for the purpose of making revisions to the final map, as does the process for appeal to ABP, as outlined above. See timelines for submissions and appeals at [section 11.4](#).

### 12.10 Receipt of information by Revenue – section 653L TCA 1997

Revenue is required to notify a local authority when it becomes aware that zoned serviced residential development land in the local authority's functional area has not been included on the most recently published residential zoned land tax map. The local authority will assess the information provided to it and take this information into account when revising the final map.