

Residential Zoned Land Tax (RZLT)

Timeline and process

Steps to Come

- May 1st 2023
Supplemental Maps
Deadline for local authorities to publish maps containing any additional lands that will be subject to the RZLT.
- June 1st 2023
Submission deadline
Deadline for landowners to make a submission to their local authority regarding inclusion/exclusion of their land(s) from the Supplemental Map, or to request a change of zoning of land.
- August 1st 2023
Supplemental Maps decisions
Deadline for local authorities to inform landowners of decisions on requests for exclusion of land(s) from the RZLT. Landowners have until 01 September 2023 to appeal these decisions to An Bord Pleanála.
- December 1st 2023
Final Maps
Deadline for local authorities to publish Final Maps. These will reflect additions, exclusions zoning changes arising from submissions, decisions and appeals.
- February 1st 2024
Tax commences
The Residential Zoned Land Tax becomes operational and owners of land identified as being in scope in the Final Map become liable for RZLT.

Stages completed

- November 1st 2022
Draft Maps
Local authorities will publish Draft Maps showing lands that will be subject to the RZLT
- January 1st 2023
Submission deadline

Deadline for (1) landowners and others to make a submission to local authority regarding inclusion/exclusion of their lands from the Draft Map, or (2) landowners to request a change of zoning of land

- April 1st 2023

Draft Maps decisions

Deadline for local authorities to inform landowners of decisions on requests for exclusion of land(s) from the RZLT. Landowners have until 01 May 2023 to appeal these decisions to An Bord Pleanála.

What is RZLT?

The RZLT is a new tax aimed at increasing housing supply by activating zoned, serviced residential development lands (including mixed-use lands). Ireland needs an average of 33,000 homes built per year. It is estimated that only one-sixth of residential zoned land is activated for housing during a local authority's six-year Development Plan. While homes and gardens may be identified on the local authorities' maps as being on lands that will be subject to the tax, residential homes and gardens will not be liable for the tax.

The tax will apply from 2024 at 3% of the market value of the land. The tax is being introduced as part of Housing for All, the Government's housing plan to 2030.

Government of Ireland