

Residential Zoned Land Tax (RZLT)

Timeline and process

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.

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.



Final Maps

Deadline for local authorities to publish Final Maps. These will reflect additions, exclusions or zoning changes arising from submissions, decisions and appeals.

February 1st
2024

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

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.



June 1st
2023

Supplemental Maps

Deadline for local authorities to publish maps containing any additional lands that will be subject to the RZLT.



May 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.



April 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



January 1st
2023

Draft Maps

Local authorities will publish Draft Maps showing lands that will be subject to the RZLT



November 1st
2022



Rialtas na hÉireann
Government of Ireland