# **Residential Zoned Land Tax (RZLT)**

Timeline and process

#### WHAT IS RZLT?

**Submission** 

and others to make a submission to local authority regarding inclusion/exclusion of their lands from the Draft Map, or (2) landowners to

Deadline for (1) landowners

request a change of zoning

deadline

of land

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.

**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

## **Draft Maps**

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

### **Supplemental** Maps

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



May 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.



#### Tax commences

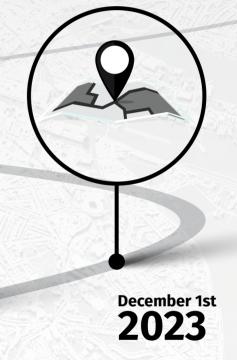
The Residential Zoned **Land Tax becomes** operational and owners of land identifed as being in scope in the Final Map become liable for RZLT.



#### **Final Maps**

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

**February 1st** 



Supplemental

**Deadline for local** 

authorities to inform

landowners of decisions

of land(s) from the RZLT.

Landowners have until

appeal these decisions to

01 September 2023 to

An Bord Pleanála.

