

Residential Zoned Land Tax

Unlocking land for more homes

UPDATE, FEB 2025:

The new Residential Zoned Land Tax, aimed at increasing housing supply, will come into effect on 1 February.

Local authorities have published 2025 maps identifying lands zoned for residential or mixed use liable for this tax this year.

Landowners with land on the 2025 maps can make a rezoning request. Evidence of this request allows you to seek a one year exemption from the tax.

Draft maps identifying lands that may be subject to the tax in 2026 have also been published. Submissions can also be made regarding these maps.

Deadline for submissions and rezoning requests is 1 April 2025. Check www.gov.ie/rzlt for more information.



Rialtas na hÉireann
Government of Ireland

