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

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

November 1st 2022

Draft Maps

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

to make a submission to their local authority regarding inclusion/ exclusion of their Supplemental

Submission

Deadline for landowners

June 1st 2023

deadline

land(s) from the

zoning of land.

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

Maps



2023

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

Supplemental

Maps decisions

An Bord Pleanála. Supplemental Map, or to request a change of

August 1st 2023

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



