

INTRODUCTION TO RESIDENTIAL ZONED LAND TAX (RZLT)

INTRODUCTION TO RZLT

The Government's *Housing For All – A New Housing Plan for Ireland* proposed a new tax to activate vacant land for residential purposes as a part of the Pathway to Increasing New Housing Supply.

The **Residential Zoned Land Tax** was introduced in the *Finance Act 2021*. The process to identify land to which the tax applies is now underway and the tax will be payable from 2024.

The objective of the tax is to activate land that is serviced and zoned for residential use or mixed use, including residential use, in order to increase housing supply and to ensure regeneration of vacant and idle lands in urban locations. These locations have been identified within statutory land use plans as being appropriate locations for housing and they have benefitted from investment in the key services to support the delivery of housing.

The RZLT process has two parts:

1. Identification and mapping of the land in scope for the tax. This is undertaken by local authorities through the publication of draft and supplemental maps – see below.
2. Administration of the tax, which is to be undertaken by the Revenue Commissioners from 2024 onwards.

IDENTIFICATION OF LAND LIABLE TO RZLT

Dublin City Council has prepared a draft map of the land considered to be in scope for the RZLT as of October 1, 2022.

The draft map is available to view at:

Civic Offices, Planning Public Counter, Wood Quay, Dublin 8 Monday to Friday between the hours of 9.00 am and 4.30 pm.

Area Offices, as listed below and during their normal office opening hours:

- **Central Area Office, 51-53 Lower Sean McDermott Street, Dublin 1** Monday to Friday between the hours of 9.30 am and 4.00 pm.
- **Cabra Area Office, 97 New Cabra Road, Dublin 7** Monday to Friday between the hours of 10.00 am and 1.00 pm.
- **North Central Civic Centre, Bunratty Road, Coolock, Dublin 17** Monday to Friday between the hours of 9.30 am and 4.00 pm.

- **Ballymun Civic Centre, Main Street, Ballymun, Dublin 9** Monday to Friday between the hours of 9.30 am and 1.00 pm and in the afternoon by appointment only.
- **Finglas Civic Centre, Mellows Road, Finglas, Dublin 11** Monday to Friday between the hours of 9.30 am and 1.00 pm and in the afternoon by appointment only.
- **Ballyfermot Civic Centre, Ballyfermot Road, Dublin 10** Monday to Friday between the hours of 9.00 am and 5.00 pm.
- **Crumlin Area Office, 13 St Agnes Road, Crumlin Village, Dublin 12** Mon, Wed, Fri 9.30 am and 4.00 pm.
- **Eblana House, Marrowbone Lane, Dublin 8** Monday to Friday between the hours of 9.30 am and 4.00 pm.

Any interested individuals or parties may make submissions in respect of land on the draft map. This is dealt with in further detail below.

Please note that although they are included on the map, residential properties are not subject to RZLT if they are subject to Local Property Tax. It is not necessary to make a submission to remove this type of residential property from the map.

Submissions can be made by the public on the draft map from November 1st 2022 until January 1st 2023. These submissions can challenge the inclusion of particular lands on the draft map on the basis that those lands do not meet the criteria set out within the relevant [legislation](#); the date on which the land is considered to meet this criteria; or can request a change of zoning. During the draft map stage, submissions can also identify additional land which appears to meet the criteria and so falls into scope and which may be placed on the supplemental map.

A supplemental map will be published on 1 May 2023 identifying additional land considered to be in scope as a result of a change of zoning, servicing or where the local authority becomes aware of the fact that land, which didn't appear on the draft map, may meet the criteria for being in scope, such as where this has been identified during submissions. The supplemental map will also be on public display and open to submissions which may challenge the inclusion of additional land on the map.

Land appearing on both the draft and supplemental maps, as amended to take into account the outcome of submissions made in respect of the land on these maps, will be included on the final map of land in scope for the tax in the local authority area to be published on 1 December 2023. This land will be subject to the tax unless it is exempt as a residential property, as outlined above.

The RZLT map as prepared and published by the local authorities includes lands that meet the relevant criteria for inclusion on the map as set out in the legislation.

The administration of the RZLT is a matter for the Revenue Commissioners.

The legislation underpinning the RZLT may be found at Part 22A of the Taxes Consolidation Act 1997. Guidance in respect of the administration of the tax may be found [here](#)

The Residential Zoned Land Tax Guidelines, as prepared and published by the Department of Housing, Local Government and Heritage, to aid planning authorities in publishing the maps can be viewed [here](#)

You can find answers to some frequently asked questions about the RZLT and how to make a submission [here](#)

MAKING A SUBMISSION

Submissions can be made to:

- Challenge the inclusion of land on the map if the owner considers that the land does not meet the criteria which determine the land in scope.
- Challenge the date the land is considered to be in scope.
- Request a change of zoning.
- Identify additional land which may fall into scope (for draft map only)

Please note your submission must clearly identify the site and outline what change (i.e. inclusion or exclusion of land on a local authority map, or the date on which the site first met the criteria for inclusion on the map) to the Residential Zoned Land Tax mapping you are seeking, as well as provide a justification for the change sought. The submission must state the criteria set out in Section 653B of the Taxes Consolidation Act 1997 on which you rely in your submission for the land being in or out of scope. The local authority may also request additional information after the receipt of your submission (e.g. proof of ownership or further information).

Landowner submissions:

If you are making a submission in respect of land that you own or on behalf of the landowner, please note the following:

- Your name and address
- Submissions from a landowner in respect of their own land must be accompanied by an Ordnance Survey map showing the property at a scale of 1:1000. Please note the local authority may request proof of site ownership.
- If your land is on the map, you may wish to bring to the local authority's attention matters which demonstrate that the land is not in scope for the tax, or that the date which the land was considered in-scope is not correct and should be changed.
- Reference to criteria in Section 653B of the Taxes Consolidation Act 1997 – any submission should reference these along with evidence for consideration by the local authority to support any claims regarding the serviced nature of the land or any exclusions which should be applied. These criteria must also be referenced if the submission seeks to include additional land on the map.
- The submission should set out any justification for inclusion or exclusion of land, with reference to the criteria in the legislation.

- If you are making a submission in relation to zoning, please note that a submission requesting a change in zoning can only be made in relation to land that is already on the map.
- Where a land use zoning change is sought, the landowner should set out why the change in zoning is in the interest of the proper planning and sustainable development of the area, as well as any other circumstances which they wish to bring to the local authority's attention.

Third Party submissions:

If you are making a submission about land that you don't own then you are a third-party submitter. Third parties cannot make a submission in relation to zoning.

In your submission you should include:

- Your name and address
- Information to identify the land - either a written description, an Eircode or a map with the area outlined. Where the local authority cannot identify the land they may not be able to take the submission into account.
- For land on the map, you may wish to bring to the local authority's attention matters which demonstrate that the land is not in scope for the tax, or that the date which the land was considered in-scope is not correct and should be changed.
- Is the land not currently on the draft map and is your submission recommending that it should be considered in scope for the tax?
- Reference to criteria in Section 653B of the Taxes Consolidation Act 1997 – any submission should reference these along with evidence for consideration by the local authority to support any claims regarding the serviced nature of the land or any exclusions which should be applied. These criteria must also be referenced if the submission seeks to include additional land on the map.
- The submission should set out any justification for inclusion or exclusion of land, with reference to the criteria in the legislation.

In what format should the submission be made?

A submission can be made to Dublin City Council:

- A written submission can be made electronically through the webpage at www.dublincity.ie/RZLTMap

Or

- In writing to the "RZLT Map", Planning and Property Development Department, Block 4, Floor 3, Civic Offices, Wood Quay, Dublin 8, D08 RF3F.

In respect of making any submission, be it by the landowner or a third party, please note the following:

- The personal information (data) collected during the consultation process is collected for the purpose of receiving and dealing with submissions.

- Contact details provided may be used to contact a submitter who claims to be the landowner of a particular site. This will be to request evidence as is necessary to prove their ownership of the site, as per 653D(4) of the Taxes Consolidation Act 1997 or request further information from the landowner as per 653E(2) of the Taxes Consolidation Act 1997.
- Dublin City Council may, where it considers it necessary for the purposes of making the determination, within 21 days from the date referred to in 653D(1) of the Taxes Consolidation Act 1997, request further information from Irish Water, the National Roads Authority or from a person referred to in article 28 of the Planning and Development Regulations 2001.
- For further information on how Dublin City Council processes Personal Data please see our [Privacy Statement](#)
- Please identify any parts of your submission which contain personal or commercially sensitive data which you do not wish to be published.

What Happens Next?

All written submissions will be evaluated. A written determination will be made by the Local authority regarding submissions by landowners. Key steps the local authority will take prior to publishing a final map include, but are not limited to the following.

Draft Map:

- Submissions received in relation to the draft map will be published on the local authority website by 11th January 2023 (note: personal data, i.e. name, address of submitter and contact details of the submitter, are redacted, but location of lands to which the submission relates are published along with the grounds of the submission).
- Where a landowner requests the exclusion of their site from the draft map on the basis that it does not meet the criteria for being in scope, or challenges the date from which land on the map met this criteria, the local authority must notify the owner of its decision not later than 1st April 2023.
- An appeal of the local authority decision on a landowner's submission on the draft map, must be lodged by the landowner with An Bord Pleanála by 1st May 2023.
- Where a person has requested the addition of a site to the draft map and the local authority considers that sites in respect of which submissions have been made or based on the information available to the local authority, constitute lands satisfying the relevant criteria then these sites will be identified on a supplemental map of land in scope for the tax which will be published by the local authorities on 1st May 2023.

Supplemental Map:

- Submissions in respect of land identified on the supplemental map only must be made by 1st June 2023.
- Submissions received in relation to the supplemental map will be published on the local authority website by 11th June 2023 (note: personal data, i.e. name, address of submitter and contact details of the submitter, are redacted, but

location of lands to which the submission relates are published along with the grounds of the submission).

- Where a landowner requests the exclusion of their site from the supplemental map on the basis that it does not meet the criteria for being in scope, or challenges the date from which land on the map met this criteria, the local authority must notify the owner of its decision not later than 1st August 2023.
- Where a landowner wishes to appeal a decision by the local authority to keep land on the Supplemental Map to An Bord Pleanála they must do so by 1st September 2023.
- The local authority must - reflecting the outcome of any appeals to the Board, any additions or exclusions to maps on foot of determinations made by the local authorities in response to submissions made or changes in zoning – prepare and publish a final map by 1st December 2023.
- Where a landowner has requested a change to the zoning of their land, the Local Authority shall evaluate the submission and consider whether to propose the making of a variation. (An initiation of the variation process will only take place after evaluation of any requests for change of zoning made in relation to the draft **and** supplemental maps in order to allow all requests for changes to zoning to be considered together)

Further information on the process is available in ‘Residential Zoned Land Tax - Guidelines for Planning Authorities’ as published by the Department of Housing, Local Government and Heritage [here](#)

FREQUENTLY ASKED QUESTIONS

My house and garden is contained on the map. What is the consequence?

Your house and garden is identified on the map because it meets the criteria for the tax, which is based on residential led zonings and servicing by infrastructure suitable for provision of housing. The house and garden are not liable for the tax, as long as the house is subject to Local Property Tax (LPT).

Do I need to make a submission?

It’s not necessary. Even if your house is identified on the maps, residences are not liable for the tax where they are subject to LPT.

What if my garden is greater than 0.4047ha (1 acre) –

If your garden is greater than this size, then you need to register for the RZLT with the Revenue Commissioners, however your house and garden will not be liable for the tax. You will be able to register for RZLT from late 2023 onwards. No action needs to be taken to register at this time. Please see revenue.ie for details closer to the time.

Can I appeal a decision of the local authority?

A landowner has until 1 May 2023 to appeal the local authority decision regarding submissions made in respect of the draft map to An Bord Pleanála and until 1 September 2023 to appeal the local authority decision regarding submissions in respect of the supplemental map. Appeals must be made in writing setting out the

grounds of appeal. There are no provisions for a third party to appeal a local authority decision to retain or remove land from a draft or supplemental map

How can I find out further information about the mapping and submissions process?

If further information is required on the draft map process or on making a submission please check 'Your Questions Answered' which can be found here [link](#). If your query relates to a particular area of land or if the answer is not contained in the FAQ's contact the Planning Department.

Further information on the process is also available via 'Residential Zoned Land Tax - Guidelines for Planning Authorities' [here](#)

As outlined above, the RZLT process has two parts. Local authorities are required to undertake the mapping which identifies the land which is subject to the tax, including an annual update of the final map which will be published on 1 December 2023. Thereafter, the administration of the tax will be undertaken by the Revenue Commissioners.

As the local authority do not administer the tax we are unable to answer any queries regarding the administration of the tax. All queries regarding the administration of the tax should be directed to the Revenue Commissioners

Having regard to the respective roles of local authorities and the Revenue Commissioners in the RZLT process, queries on the mapping should be made to Dublin City Council. This includes queries on;

- Criteria for inclusion on Draft map
- Submissions on Draft Map
- Determinations on Draft Map
- Supplemental map
- Submissions on supplemental map
- Determinations on Supplemental map
- Zoning submissions
- Appeals (which must be submitted to An Bord Pleanála)
- Final map
- Annual revised Final map

Queries on administration of the tax should be made to the Revenue Commissioners [Website](#) This includes queries on;

- What constitutes a relevant site for the purpose of RZLT
- Liable persons
- Amount of residential zoned land tax
- Obligation to register
- Obligation on liable person to prepare and deliver return
- Abatements
- Deferral of residential zoned land tax

Criteria for inclusion in map:

Section 653B of the Taxes Consolidation Act 1997 states:-

In this Part, a reference to land which satisfies the relevant criteria is a reference to land that—

(a) is included in a development plan, in accordance with section 10(2) (a) of the Act of 2000, or local area plan, in accordance with section 19(2)(a) of the Act of 2000, zoned—

- (i) solely or primarily for residential use, or
- (ii) for a mixture of uses, including residential use,

(b) it is reasonable to consider may have access, or be connected, to public infrastructure and facilities, including roads and footpaths, public lighting, foul sewer drainage, surface water drainage and water supply, necessary for dwellings to be developed and with sufficient service capacity available for such development, and

(c) it is reasonable to consider is not affected, in terms of its physical condition, by matters to a sufficient extent to preclude the provision of dwellings, including contamination or the presence of known archaeological or historic remains, but which is not land—

(i) that is referred to in paragraph (a)(i) and, having regard only to development (within the meaning of the Act of 2000) which is not unauthorised development (within the meaning of the Act of 2000), is in use as premises, in which a trade or profession is being carried on, that is liable to commercial rates, that it is reasonable to consider is being used to provide services to residents of adjacent residential areas,

(ii) that is referred to in paragraph (a)(ii), unless it is reasonable to consider that the land is vacant or idle,

(iii) that it is reasonable to consider is required for, or is integral to, occupation by—

(I) social, community or governmental infrastructure and facilities, including infrastructure and facilities used for the purposes of public administration or the provision of education or healthcare,

(II) transport facilities and infrastructure,

(III) energy infrastructure and facilities,

(IV) telecommunications infrastructure and facilities,

(V) water and wastewater infrastructure and facilities,

(VI) waste management and disposal infrastructure, or

(VII) recreational infrastructure, including sports facilities and playgrounds,

(iv) that is subject to a statutory designation that may preclude development, or

(v) on which the derelict sites levy is payable in accordance with the Derelict Sites Act 1990.