**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 2025.

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 annual draft and annual final maps – see below.

2) Administration of the tax, which is to be undertaken by the Revenue Commissioners from 2025 onwards.

**Identification of land liable to RZLT**

Dublin City Council has prepared an annual draft map of the land considered to be in scope for the RZLT as of January 1 2024.

The annual draft map is available for public inspection at the following locations:

* **online** at www.dublincity.ie/RZLTMap

and 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 Thursday between the hours of 9.30 am and 4.00 pm and on Fridays between the hours of 9.30 am – 3.30 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, Mellowes 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** Monday to Friday between the hours of 9.30 am and 1.00 pm and in the afternoon between the hours of 2.00 pm and 4.00 pm.
* **Eblana House, Marrowbone Lane, Dublin 8**

Monday to Friday between the hours of 9.30 am and 4.00 pm.

(Excludingbank holidays on 5th February, 18th March, 1st April and 6th May)

Any interested individuals or parties may make submissions in respect of land on the annual 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 annual draft map from 1 February 2024 until 1 April 2024. These submissions can

* propose a correction to the annual draft Residential Zoned Land Tax map if they feel that the land included on the map does not meet the criteria;
* propose a correction to the date on which land first met the criteria;
* support of the exclusion of their land where it is identified on the map that the local authority proposes to exclude such land from the final annual map for 2025, to be published on or before 31 January 2025; and/or
* propose the inclusion of land, not identified on the map, if it is considered such land meets the criteria.

Landowners may request a change of zoning of their land by 31 May 2024, where such land is identified on an annual draft map.

Land appearing on the annual draft maps, as amended to take into account the outcome of submissions and rezoning requests made in respect of the land on these maps, will be included on the annual final map of land in scope for the tax in the local authority area to be published on 31 January 2025. This land will be subject to the tax in 2025 unless it is exempt as a residential property, as outlined above, or qualifies for any other exemption, as provided for in the legislation.

**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](https://revenue.ie/en/property/residential-zoned-land/index.aspx).

Guidance on the Residential Zoned Land Tax, as prepared and published by the Department of Housing, Local Government and Heritage, to assist planning authorities in publishing the maps can be [viewed here](https://www.gov.ie/en/publication/fbc41-residential-zoned-land-tax-guidelines-for-planning-authorities/) .

**You can find answers to some frequently asked questions about the RZLT and how to make a submission** [**here.**](https://www.dublincity.ie/residential/planning/active-land-management/residential-zoned-land-tax-annual-draft-map-2025/residential-zoned-land-tax-faqs-draft-map)

**Making a submission**

Submissions can be made by **1 April** to:

* Identify additional land which may fall into scope, but which is not included in the annual draft map;
* 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 from which the land is considered to be in scope; and/or Support the proposed exclusion of land.

Submissions can be made by **31 May** to request a change of zoning of land identified on the annual draft map for 2025.

Please note your submission must clearly identify the site and outline what change (i.e. 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 an appropriate scale, 1:1000 (urban areas) or 1:2500 (rural areas) suitable to identify the land in question. 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 submission must be received on or before 31 May and 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?**

**1 April 2024 Submission Deadline – submissions may be made between**

**1 February 2024 and up to but not including midnight on 1 April 2024.**

**31 May 2024 Submission Deadline - rezoning request submissions only may be made between: 1 February 2024 and up to but not including midnight on 31 May 2024.**

Submissions may be made in accordance with the above submission deadlinesthrough the following options:

* A written submission  can be made electronically  through the webpage at [www.dublincity.ie/RZLTMap](http://www.dublincity.ie/RZLTMap)

Or

* In writing to the “RZLT Map”, Active Land Management Unit, Planning and Property Development Department, Block 4, Floor 3, Civic Offices, Wood Quay, Dublin 8, D08 RF3F.

Please make your submission by one medium only i.e. hard copy or via the website portal.

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, or request further information from the landowner.
* A local authority may, where it considers it necessary for the purposes of making the determination, 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](https://www.dublincity.ie/using-dublincityie/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 an annual final map include, but are not limited to the following.

Annual Draft Map

* Submissions received in relation to the annual draft map will be published on the local authority website by 11 April 2024 (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 annual 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 1 July 2024.
* An appeal of the local authority decision on a landowner’s submission on the annual draft map, must be lodged by the landowner with An Bord Pleanála by 1 August 2024.
* Rezoning submissions are considered by the local authority. A decision on whether to progress with an intended variation to the statutory land use plan or not is to be communicated in writing to the relevant landowner by 31 July 2024. There is no appeal regarding rezoning requests to An Bord Pleanála.

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 the next annual draft map which will be published by the local authority on 1 February 2025.

## **Can I appeal a decision of the local authority?**

A landowner has until 1 August 2024 to appeal the local authority decision regarding submissions made in respect of the exclusion of their site from the annual draft map on the basis that it does not meet the criteria for being in scope, or challenging the date from which land on the map met this criteria date to An Bord Pleanála. 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 an annual draft map.

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

If further information is required on the annual draft map process or on making a submission please check ‘Your Questions Answered’ which can be found [**here.**](https://www.dublincity.ie/residential/planning/active-land-management/residential-zoned-land-tax-annual-draft-map-2025/residential-zoned-land-tax-faqs-draft-map) 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 on the Gov.ie/RZLT website.

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 final map which will be first published on 31 January 2025, and revised annually. 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](https://www.revenue.ie/en/property/residential-zoned-land/index.aspx)

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 annual draft map
* Submissions on annual draft map
* Determinations on annual draft map
* Zoning submissions
* Appeals (which must be submitted to An Bord Pleanála)
* Annual final map

The Revenue Commissioners [website](https://www.revenue.ie/en/property/residential-zoned-land/index.aspx)–provides details on the general administration of the tax and links to a comprehensive guide to the tax. The Revenue website also provides details on

* *Liable persons*
* *Amount of residential zoned land tax*
* *Obligation to register*
* *Obligation on liable person to prepare and deliver return*
* *Deferral of, or exemptions from, Residential Zoned Land Tax*
* *How to contact Revenue with queries on the administration of RZLT*

# **What do I do if I am a Homeowner**

**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 December 2024 onwards. No action needs to be taken to register at this time. Please see revenue.ie for details regarding the registration process closer to the time.

**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 provides 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,

(iia) the development of which would not conform with—

(I) in a case in which the land is zoned in a development plan, the phased basis in accordance with which development of land is to take place under the plan, as detailed in the core strategy included in that plan in accordance with section 10(2A)(d) of the Act of 2000, or

(II) in a case in which the land is zoned in a local area plan, the objective, consistent with the objectives and core strategy of the development plan for the area in respect of which the local area plan is prepared, of development of land on a phased basis, included in the local area plan in accordance with section 19(2) of the Act of 2000,

on the date on which satisfaction of the criteria in this section is being assessed,

(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.