

Residential Zoned Land Tax Statistics

(September 2025)



Residential Zoned Land Tax

The Finance Act 2021 introduced Part 22A Residential Zoned Land Tax (RZLT) into the Taxes Consolidation Act 1997 ("TCA 1997").

RZLT is a self-assessed annual tax which is calculated at 3% of the market value of land within its scope. It applies to land which is zoned for residential use and is serviced and identified on maps published by Local Authorities, but which is not a residential property. RZLT aims to prompt residential development by incentivising landowners to activate existing planning permissions, or to engage with planning authorities to seek planning permission in respect of relevant land.

Each Local Authority has prepared and published a map identifying land within the scope of the tax. These maps will be revised and published by 31 January each year by local authorities. A draft of the annual revised map will be published by 1 February in the year prior to the year in which the annual revised map is to be published. The legislation provides for a submission and appeal mechanism in respect of land included on the draft map, if a landowner does not believe that such land meets the criteria for inclusion in the map.

Land that meets the criteria to be included in the annually revised map and that is subject to RZLT is known as a "relevant site". The liability date for the tax falls on 1 February each year. The relevant site is to be valued every three years following the first applicable valuation date, subject to certain RZLT deferrals that may apply or the sale of the site.

RZLT is not payable in respect of residential properties, where such properties are subject to Local Property Tax. An owner of a residential property that is included on an annually revised map is required to register for RZLT if their garden and yards are greater than 0.4047 hectares, however no RZLT liability will apply.

As of 15 September 2025, there have been 2,433 registrations for RZLT and **1,982** RZLT returns filed. Of these filed returns, 158 have claimed an exemption and a further 583 have requested a deferral. The declared liability to date is €120.4 million of which €75.8 million is deferred.

The tables on the following pages provide breakdowns of RZLT Returns by Local Authority, Deferrals and Exemptions. An abatement may be claimed following a claim for deferral, as such underlying numbers may fluctuate. This information is provisional and will be revised.

Detailed information on RZLT is available at:

www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-22a/22a-01-01.pdf.

Any queries in respect of RZLT published maps should be addressed to the relevant Local Authority. Further information in respect of same can be found [here](#).

Due to Revenue's obligation to protect the confidentiality of taxpayer data, as provided for in Section 851A of the Taxes Consolidation Act 1997, it is not possible to provide data where there are low number of taxpayers involved. Further detail is available in Revenue's Statistical Disclosure Control Protocol published on the Revenue website at:

<https://www.revenue.ie/en/corporate/information-about-revenue/statistics/about/statistical-disclosure-control.aspx>

Table 1: RZLT Registrations by Local Authority

Local Authority	Number of Registrations
Carlow	<10
Cavan	38
Clare	59
Cork City	109
Cork County	153
Donegal	74
Dublin City	238
Dun Laoghaire Rathdown	104
Fingal	171
Galway City	64
Galway County	67
Kerry	95
Kildare	94
Kilkenny	67
Laois	70
Leitrim	<10
Limerick	205
Longford	13
Louth	90
Mayo	57
Meath	127
Monaghan	42
Offaly	32
Roscommon	<10
Sligo	31
South Dublin	82
Tipperary	67
Waterford	83
Westmeath	78
Wexford	<10
Wicklow	100
All	2,433

Table 2: RZLT Returns by Local Authority

Local Authority	Number of Returns	Total Hectares Declared	Liabie Hectares Declared*	Liability €m	Collections €m	Of which LA owned sites €m
Carlow	<10	-	-	-	-	0.0
Cavan	34	47.0	45.8	0.35	0.1	0.0
Clare	43	91.0	77.8	0.35	0.3	0.2
Cork City	84	184.8	173.2	6.43	1.9	0.0
Cork County	131	368.5	323.9	5.82	3.0	0.6
Donegal	52	76.3	64.7	0.53	0.4	0.3
Dublin City	169	377.0	331.6	25.54	8.7	3.1
Dun Laoghaire Rathdown	78	128.7	117.9	16.65	3.4	0.8
Fingal	137	401.6	365.1	21.51	6.9	0.0
Galway City	52	80.4	78.6	2.31	1.2	0.6
Galway County	51	89.7	76.3	1.24	0.6	0.3
Kerry	75	141.4	107.7	1.85	1.4	0.7
Kildare	70	141.5	133.7	4.59	1.7	0.3
Kilkenny	54	64.4	58.5	0.95	0.5	0.2
Laois	47	69.7	60.4	1.19	0.4	0.2
Leitrim	<10	-	-	-	-	0.0
Limerick	183	142.4	141.5	2.90	2.0	0.5
Longford	12	11.6	10.9	0.05	0.1	0.0
Louth	81	98.6	95.8	1.68	0.3	0.0
Mayo	52	88.1	75.5	0.57	0.5	0.3
Meath	108	166.7	161.9	4.72	1.6	0.5
Monaghan	39	41.4	32.8	0.26	0.2	0.1
Offaly	30	55.3	55.3	0.80	0.2	0.1
Roscommon	<10	-	-	-	-	0.0
Sligo	27	16.2	15.6	0.26	0.3	0.2
South Dublin	71	153.3	148.7	9.63	3.7	0.8
Tipperary	55	98.5	85.0	0.54	0.4	0.2
Waterford	75	134.5	132.0	1.67	0.9	0.2
Westmeath	69	148.2	148.2	2.88	0.9	0.2
Wexford	<10	-	-	-	-	0.1
Wicklow	84	129.4	129.0	4.80	1.3	1.0
All**	1,982	3,569.60	3,270.5	120.4	43.2	11.5

*Excluding exempt

**Includes redacted total for Carlow, Leitrim, Roscommon, and Wexford.

<10 - Exact number is not provided due to Revenue's obligation to protect taxpayer confidentiality and Revenue's statistical disclosure protocols.

Table 3: RZLT Deferrals Claimed

Deferral Reason	Liability Deferred €m	Number of Deferrals
Residential Development Commenced	62.9	414
Planning Permission Granted	9.3	112
Submission against inclusion on a map	2.6	33
Appeal by unconnected party against planning*		
Rezoning process commenced due to rezoning submission*	1	24
Application to regularise development*		
Deferral Totals	75.8	583ⁱ
*Grouped due to low claim numbers		

Table 4: RZLT Exemptions Claimed

Exemption Reason	Market Value of Exemptions €m	Number of Claims
Exemption Due to Zoning Change	43.9	121
Exemption Due to Judicial review	87.9	18
Exemption for period of relevant Contract	34.6	19
Exemption Totals	166.4	158

ⁱ There are approximately 10 sites with a deferral that have claimed an abatement.