

## Guidance on the Residential Zoned Land Tax

### Part 22A-01-01

This document should be read in conjunction with Part 22A of the Taxes  
Consolidation Act 1997

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A more recent version of this manual is available.

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A more recent version of this manual is available.

## 1 Overview

### 1.1 What is the Residential Zoned Land Tax?

The Residential Zoned Land Tax (“RZLT”) was introduced by section 80 of Finance Act 2021 and is contained in Part 22A of the Taxes Consolidation Act 1997 (TCA 1997). It is an annual tax which is calculated at 3% of the market value of land within its scope and is charged on **1 February each year beginning in 2025**.

Generally, the tax applies to land that, on or after 1 January 2022, is zoned as being suitable for residential development and is serviced, subject to certain exclusions. Further information about the “relevant criteria” which must be satisfied in order for RZLT to apply to land is outlined in [section 2](#). Each local authority has prepared and published a map identifying land within the scope of the tax. These maps are updated annually for any changes in the zoning and servicing status of the land, to reflect any additional land which falls within the scope of the tax and to exclude any land that has fallen outside the scope of the tax.

The annually updated RZLT maps (“annually revised maps”), which identify land within the scope of the tax, are published by **31 January** each year by local authorities. As part of the mapping process, a draft annually revised map is published by **1 February** in the year prior to the year in which the corresponding finalised annually revised map is published. The legislation provides for a submission and appeal mechanism in respect of the draft annually revised map, if a landowner does not believe that their land meets the criteria for inclusion on the map.

Further information about the mapping process is available in [section 3](#).

There are a number of exclusions from the scope of the tax which include:

- Existing residential property and the garden and yards usually enjoyed with it,
- Land which is zoned for residential use, but is used by a business to provide services to residents of adjacent residential areas, such as a corner shop;
- Land that is zoned for a mixture of residential and other uses, where it is reasonable to consider the land is integral to the operation of a business carried out on or beside it,
- Land which is subject to a written and mapped objective within a development plan or local area plan which requires that the land be developed on a phased basis, as a result of which it is reasonable to consider that the land is not available for development,
- Land used for certain infrastructure or facilities including utilities, transport, and facilities for social, community or recreational purposes,
- Land that is subject to a statutory designation that may preclude development, such as a nature reserve,
- A site which is designated as a derelict site and subject to the Derelict Sites Levy, and

- Land that is affected in terms of its physical condition by considerations which might prevent development, such as contamination or where historic or archaeological artifacts are present.

**Existing residential property may appear on local authority maps prepared for the purposes of RZLT, nonetheless, RZLT is not payable in respect of residential properties, where such properties are subject to Local Property Tax (LPT). However, 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, but no RZLT is payable.**

Further information in respect of exclusions from the tax is available in [section 2.4](#).

Landowners have an opportunity to make a submission asserting that land that is included on the draft annually revised map should be excluded from the annually revised map to their local authority in the first instance and may subsequently appeal to An Bord Pleanála (ABP) where the local authority determines that such land will remain on the map. In addition, landowners have an opportunity to submit a request to change the zoning status of land which appears on the revised map for 2025 published by 31 January 2025. Such requests will be evaluated by the local authority, taking into account the proper planning and sustainable development of the area.

Where it comes to the attention of Revenue that land which should have been included on the map has been omitted, Revenue will notify the relevant local authority and the map may be amended where appropriate.

Land that meets the criteria to be included on the annually revised map, and is not a residential property, is subject to RZLT and is known as a “relevant site”. An owner of a relevant site which was zoned as suitable for residential development and serviced on 1 January 2022, or which became both zoned for residential use and serviced in the course of 2022, is liable to file a return and pay any tax due in respect of that land on or before 23 May 2025. Where the land is zoned as suitable for residential development and/ or serviced after 1 January 2022, tax will be first due in the third year after the year it comes within scope. The tax will continue to be payable each year in respect of the land unless a deferral of the tax, or an exemption from the tax, applies or the land ceases to be liable to the tax.

An exemption from the tax may be available in certain circumstances, including:

- where a landowner whose land appears on the revised map for 2025 submits a request for the rezoning of such land between 1 February and 1 April 2025 and meets the conditions to claim an exemption from RZLT for 2025,
- where development cannot commence as the planning permission granted is the subject of judicial review proceedings by a third-party, and
- where the landowner is subject to pre-existing contractual obligations that preclude them from developing the site.

The tax may be deferred in certain circumstances, including:

- in the 12-month period after the date of grant of planning permission;
- where residential development has commenced, where an owner is in the process of appealing the inclusion of their land on a draft annually revised map;
- where development cannot commence due to an ongoing appeal by a third-party against planning permission granted in respect of the relevant site; and
- where certain conditions are met, while an application for retention of planning permission or substitute consent is being considered or an appeal or judicial review of same is ongoing.

Tax deferred while residential development is ongoing, may, on the making of a claim, not be payable (i.e. it is abated) where development is completed within the lifetime of the applicable planning permission. Tax deferred in these circumstances may only be partially payable where the residential development is partially completed within the life of the planning permission.

Land may cease to be liable to RZLT in certain circumstances, such as where land zoned for mixed use (including residential) development is developed for a non-residential purpose.

Further information on the circumstances where RZLT may be deferred or an exemption may apply is available in [section 6](#).

RZLT operates on a self-assessment basis. Landowners should check the annually revised maps each year to determine if their land is in scope. Owners of land within scope are, from 2025 onwards, required to register for RZLT and then make an annual return to Revenue and pay any liability on or before 23 May of each year, as required by the legislation.

The legislation requires landowners to maintain detailed records so that Revenue may verify tax payable, as well as claims for exemption, abatement or deferral of the tax. Revenue may appoint an independent expert in the course of verifying these matters.

In cases of non-compliance, including where an owner fails to register and account for RZLT or underpays the amount of RZLT due, interest will accrue. Where a landowner significantly undervalues their land for the purposes of the tax, a surcharge of up to 30 per cent may be applied. Unpaid RZLT, including related interest and, where appropriate, penalties, will become a charge on the land within the scope of the tax.

Specific rules apply in certain circumstances, including on the sale of land which is subject to RZLT, where no owner of land within the scope of the tax is identified and on the death of the owner of land subject to RZLT.

The legislation also provides for taxpayers to appeal certain matters to the Tax Appeals Commission.

Further information on the administration of RZLT by Revenue is available in [section 4](#).

A more recent version of this manual is available.

## 2 What land does RZLT apply to?

Land that is zoned as being suitable for residential development and which is serviced is within the scope of RZLT, subject to certain exclusions and exemptions which are outlined below. Land that is within the scope of the tax is identified on a residential zoned land tax map prepared by each local authority for their respective administrative area and published on 31 January each year, known as the annually revised map.

**Land that meets the criteria to be included on the annually revised map, and is not a residential property, is subject to RZLT and is known as a “relevant site”.**

### 2.1 Land zoning

Each local authority prepares a development plan that includes zoning objectives and can adopt local area plans which include zoning objectives where appropriate. Land must be zoned for residential use, or for a mixture of uses that includes residential use, for it to be subject to RZLT. Where land is subject to a written and mapped objective within a development plan or local area plan which requires that the land be developed on a phased basis, and as a result, it is reasonable to consider that the land is not available for development, then such land is excluded from the scope of the tax.

### 2.2 What is meant by serviced land?

‘Serviced’ means having access to public infrastructure and facilities, including road and footpath access, public lighting, foul sewer drainage, surface water drainage and water supply necessary for dwellings to be developed and for which there is service capacity available sufficient to enable housing to be developed.

It is only when land is zoned for residential use and has access to, or it is reasonable to consider has access to, necessary infrastructural services to allow for development to proceed that it is within the scope of the tax.

#### **Example 1**

Philip owns a site in Cavan town. His land is zoned suitable for residential use and has access to public services on 1 January 2022. Philip’s land meets the relevant criteria for RZLT and is included on the annually revised map prepared and published by Cavan County Council by 31 January 2025.

#### **Example 2**

Joan owns a farm on the outskirts of Dungarvan, Co Waterford. 5 hectares of Joan’s farm is zoned suitable for residential use in the development plan in place. On 1 January 2025, the 5-hectare site had access to public services except for water supply and wastewater services. The land does not meet the relevant criteria for

RZLT and, as such, it is not included on the draft annually revised map published by Waterford City and County Council by 1 February 2025.

Irish Water upgraded water infrastructure on the land in March 2025. Joan's 5 hectares now meets the criteria for RZLT and will be included on the draft annually revised map prepared by and published by Waterford City and County Council by 1 February 2026.

### 2.3 Exclusion of residential properties – section 653O TCA 1997

Residential properties are excluded from the scope of RZLT. The meaning of residential property for the purposes of RZLT is taken from the Local Property Tax ("LPT") definition of residential property which, for the purposes of LPT, includes the gardens and other areas enjoyed with the property up to 0.4047 hectares (1 acre). Certain lands or buildings that are associated with the property that have a domestic or residential purpose are also considered residential property, such as a:

- yard, garden or patio
- driveway or parking space
- garage, shed or greenhouse
- garden room or home office.

Although residential properties are excluded from the charge to RZLT (even where the gardens and yards enjoyed with the residential property exceed 0.4047 hectares), there is a distinction for the purposes of RZLT registration for properties whose garden and yards exceed 0.4047 hectares as follows:

1. Owners of residential property whose garden and yards do not exceed 0.4047 hectares and who are subject to LPT are not within the charge to RZLT and are not required to register the property for RZLT.
2. Owners of residential property whose garden and yards are greater than 0.4047 hectares and who are subject to LPT are not within the charge to RZLT but are required to register for RZLT if their property is included on an annually revised map. The registration requirement applies in these circumstances even though the residential property and the land enjoyed with the property are not liable to RZLT. Further information on the registration process for RZLT is set out at [section 4.1](#). See also [Guidelines on the Operation of RZLT – Site Registration Part 22A-01-02](#) for further information on registering for RZLT

**Existing residential property may appear on local authority maps prepared for the purposes of RZLT. Nonetheless, such property is excluded from the scope of the tax, although they may be required to register as outlined above.**

[Tax and Duty Manual \(TDM\) LPT Part 01-01](#) sets out what constitutes a 'residential property' in further detail.

### **Example 3**

Helen owns a house with a garage and a garden of 0.2 hectares that is subject to LPT. Helen is not subject to RZLT in respect of this property, even if her land is included on a local authority map. She does not have to register for RZLT as the garden is not greater than 0.4047 hectares.

### **Example 4**

Karen owns a farm in County Wexford. The farmhouse, garden, farmyard and 1 hectare of adjacent farmland falls within an area which is zoned solely for residential use and which is serviced. As such, the farmhouse, garden, farmyard and 1 hectare of land all appear on the 2025 revised map published by Wexford County Council by 31 January 2025. The farmhouse and garden are subject to LPT. Karen is not subject to RZLT in respect of the farmhouse and garden as they are residential property.

Karen is subject to RZLT in respect of the non-residential property, that being the farmyard and 1 hectare of adjacent farmland, which has a purely commercial function. As this land appears on the 2025 revised map, Karen may make a submission to Wexford County Council to request a change of the zoning of the land – if Karen makes her submission between 1 February and 1 April 2025, and meets certain conditions, she may claim an exemption from the 2025 RZLT liability in respect of this land. Further details regarding this exemption are set out in [section 6.1.](#)

**Example 5**

Susan owns a house in Limerick city centre with a garden of 0.1 hectares. The house is let out to tenants. Susan is subject to LPT in respect of her rental property.

Susan is not subject to RZLT in respect of any part of this home or garden as the property is subject to LPT. She does not have to register for RZLT as the curtilage is not greater than 0.4047 hectares.

**Example 6**

Kate's house has a garden of 0.60208 hectares. Kate has valued her property (house and 0.4047 hectares of the garden) for LPT and paid LPT on foot of that valuation. An annually revised map prepared by her local authority has included her property. Kate's house and gardens are not liable to RZLT, however, as Kate's garden exceeds 0.4047 hectares, she must register for RZLT and provide certain specified information to Revenue in respect of her property.

**Example 7**

Harry's home and garden in Offaly is subject to LPT. Harry owns a site down the road from his home that is not subject to LPT. The site is zoned for residential use and serviced and meets the criteria for RZLT. Harry's site is included on Offaly County Council's annually revised map and is subject to RZLT.

## 2.4 Other exclusions from the scope of the tax – section 653B TCA 1997

In addition to residential properties, certain types of land are excluded from the tax despite being zoned for residential use and serviced and do not appear on an RZLT map. These are:

1. Land that, while zoned residential, is an authorised development used to carry on a trade or profession by a business liable to pay commercial rates, and which provides services to residents of adjacent residential areas, for example shops or pubs, or employment uses, such as offices.

**Example 8**

Cian owns a property beside an estate in Clonskeagh that is zoned for residential use and is serviced. Cian operates a café from the property which is frequented by people living in the nearby estate and Cian pays commercial rates. The property is excluded from RZLT and does not appear on Dún Laoghaire-Rathdown County Council's annually revised map.

2. Land that is zoned for a mixture of residential and other uses, where it is reasonable to consider the land is integral to the operation of a business carried out on or beside it and as such, cannot be considered vacant and idle.

Land that is zoned for a mixture of residential and other uses that is not integral to an adjoining business is considered vacant or idle and is subject to RZLT if it is serviced. Vacant or idle land is land that, having regard only to authorised development, is not required for, or integral to, the operation of a trade or profession being carried out on, or adjacent to, the land.

#### **Example 9**

Sarah owns a site in Leixlip that is zoned for a mixture of residential and other uses and is serviced. Sarah operates a surface car park on the site; however, this use is unauthorised. The site is not excluded from RZLT by virtue of its use as an unauthorised car park. It is included on Kildare County Council's annually revised map published by 31 January 2025 and is subject to RZLT in 2025.

#### **Example 10**

Luca owns a supermarket with 2 hectares of land adjoining it in Longford. The land is zoned for a mixture of residential and other uses and is serviced. 0 hectare of the land is in use as a car park for the supermarket's customers. 1 hectare of the land is not in use. The 1 hectare of land in use as a carpark is integral to the supermarket and is not included on the revised map for 2025 published by Longford County Council by 31 January 2025. The 1-hectare site that is not in use is included on Longford County Council's annually revised map as it is vacant and idle.

3. Land that, while zoned for residential purposes, is subject to land management objectives in the relevant local authority development plan or local area plan which have identified such land for phased, and not immediate, development. This type of land is commonly known as Strategic Residential Reserve and Phase 2 lands, which in practice, is unlikely to be granted planning permission until other residentially zoned land in the area has been developed. As such, this land is excluded from the scope of RZLT until such time as it becomes available for development.
4. Land that is required for, or occupied by, other uses such as social, community or governmental infrastructure, including education and healthcare facilities, facilities used for the purposes of public administration, transport facilities and infrastructure, utilities, energy or telecommunications infrastructure and facilities, water and wastewater infrastructure and facilities, waste management and disposal infrastructure and recreational infrastructure including sports facilities and playgrounds.

5. Land that is subject to a statutory designation that may preclude development, such as a nature reserve.
6. Land in respect of which the derelict sites levy is payable in accordance with the Derelict Sites Act 1990.
7. Land that is affected in terms of its physical condition by considerations which might affect the provision of housing. For example, where an independent assessment indicates that contamination exists or that the presence of historic or archaeological artifacts precludes development of the land.

## 2.5 Who is a liable person for RZLT? – section 653P TCA 1997

The liable person for the purposes of RZLT is the owner of the **relevant site** on the liability date, that is, land that meets the criteria to be included on an annually revised map and is not a residential property.

An owner is defined as –

- the registered, or deemed registered, owner under the Registration of Title Act 1964;
- in the case of unregistered land, a person, other than a mortgagee not in possession, who, whether in his or her own right or as trustee or agent for any other person, is entitled to receive the rack rent of the land, or would be so entitled if the land was so let; or
- any other person whose interest in the land entitles them to develop the land.

The liable person is responsible for ensuring their obligations in respect of RZLT, such as filing returns and payment of tax, are met.

## 2.6 Liability date – section 653Q TCA 1997

The liability date for RZLT is 1 February annually, **commencing in 2025**. The owner of a relevant site on the liability date, being the liable person in respect of that relevant site, is liable to RZLT and must pay the tax on or before the return date for the relevant year, which is 23 May in that year. Where land is within the scope of the tax on 1 January 2022, or met the criteria in the course of 2022, the tax is charged from 1 February 2025 onwards. Where land comes within the scope of the tax after 1 January 2022, tax will be charged in the third year after the year in which it comes within scope.

**Example 11**

Fionn's land is zoned for residential use and serviced on 1 January 2022. The site is included in an annually revised map published by Louth County Council on 31 January 2025. He is liable to RZLT on 1 February 2025 and must file and return and pay any tax due on or before 23 May 2025.

**Example 12**

Dermot's land is serviced in June 2022. The land is zoned for residential use and is included on an annually revised map published by Leitrim County Council by 31 January 2025. The map specifies that the land first met the criteria on 30 June 2022.

Dermot's land is first liable to RZLT in the third year following the year in which it first met the relevant criteria, which in this case is 2025. Dermot is required to file a return and pay any RZLT due in respect of this land on or before 23 May 2025, based on an initial liability date of 1 February 2025.

**Example 13**

Grace's land, which has been zoned for residential use since 2020, is first serviced in 2024. It meets the criteria (i.e. zoned for residential use and serviced) for inclusion on the draft revised map for 2026 published by Meath County Council by 1 February 2025 and the revised map for 2026 published by Meath County Council by 31 January 2026. The map specifies that the land first met the criteria on 1 July 2024.

Grace's land is first liable to RZLT in the third year following the year in which it first met the relevant criteria, which in this case is 2027. Grace will file a return and pay any RZLT due on or before 23 May 2027, based on an initial liability date of 1 February 2027.

## 2.7 Valuation date – section 653R TCA 1997

RZLT is a self-assessed tax based on the valuation of the relevant site. Where land is within scope on 1 January 2022, the first valuation date for RZLT is 1 February 2025.

Thereafter, the relevant site is to be valued on 1 February every three years following the first valuation date, subject to certain deferrals of RZLT that may apply as outlined at [section 6](#), or the sale of the site. The valuation of the relevant site determines the RZLT charge for the year in which the land was valued and each of the years thereafter in the valuation cycle.

Where a site becomes a relevant site after 1 January 2022, the first valuation date of a relevant site is the liability date (1 February) in the year RZLT first applies to the relevant site. The relevant site is generally to be valued every three years thereafter.

**Example 14**

Jean's land in Gorey, Co Wexford was zoned for residential development and serviced on 1 January 2022. It is included on the annually revised map published by Wexford County Council by 31 January 2025 and is a relevant site. The site was valued at €650,000 on the first valuation date of 1 February 2025. Jean's RZLT liability for 2025 and each of the following 2 years is as follows:

2025:  $\text{€650k} \times 3\% = \text{€19,500}$

2026:  $\text{€650k} \times 3\% = \text{€19,500}$

2027:  $\text{€650k} \times 3\% = \text{€19,500}$

Jean should revalue her site at the next valuation date of 1 February 2028.

### 3 Local authority maps – sections 653B to 653M TCA 1997

Land that is within the scope of RZLT is identified on a map prepared by the relevant local authority. In the course of 2022 and 2023, draft, supplemental and final maps were prepared by local authorities. The final map is revised annually from 2025 onwards and it is the annually revised map published by **31 January** each year that identifies the land within scope.

As part of the mapping process, a draft annually revised map is published by **1 February** in the year prior to the year in which the corresponding finalised annually revised map is published. The legislation provides for a submission and appeal mechanism in respect of the draft annually revised map, if a landowner does not believe that their land meets the criteria for inclusion on the map.

Annually revised maps are published by local authorities on their websites and each local authority must publish a notice in a local newspaper notifying the public of the publication of the map and providing details of the website and local authority office at which the map can be viewed.

**Land that is included on the annually revised map prepared by a local authority, which is not a residential property, is subject to RZLT and is known as a relevant site.**

The process allows for the exclusion of land included in draft annually revised maps from the annually revised map, where it is established that the conditions for land to be subject to the tax are not met. Similarly, land not included in earlier versions of the local authority map can be included in draft annually revised maps in future years. This may arise as land becomes serviced or as decisions around land zoning are made.

[Appendix 1](#) sets out the initial mapping cycle that took place in 2022 and 2023.

[Appendix 2](#) sets out the process for the annual revision and publication of local authority maps in further detail, including the opportunities for landowners to make submissions to their local authorities in respect of the inclusion of their land on the draft annually revised map and the circumstances in which landowners may lodge appeals against local authority determinations to ABP.

[Appendix 3](#) provides further detail on the opportunities for landowners to request the rezoning of land included on the draft map published by 1 November 2022, the supplemental map published by 1 May 2023, the draft annually revised map published by 1 February 2024 and the revised map for 2025 published by 31 January 2025.

An opportunity is available to landowners to make a submission to the relevant local authority requesting a change to the zoning of lands included on the 2025 annually revised map published by 31 January 2025 ([section 6.1](#) and [Appendix 3](#)). This opportunity is in addition to the previous opportunities to make a submission to the

relevant local authority requesting a change to the zoning of lands included on a draft or supplemental residential zoned land tax map published in the initial mapping cycle, or land included on a draft annually revised map published by 1 February 2024. The local authority will evaluate the rezoning submission and consider whether a variation of its development plan is appropriate in the circumstances.

### 3.1 Annual revision of maps

Commencing in 2025, the final map is updated annually for changes in zoning and servicing of land, to reflect any additional land which falls within the scope of the tax and to exclude any land that has fallen outside the scope of the tax. An annually revised map is prepared and published by a local authority by **31 January each year**.

As part of this annual update, a draft annually revised map is published prior to the publication of the finalised annually revised map. The draft annually revised map is published by **1 February** in the year prior to the year in which the corresponding finalised annually revised map is published. The draft annually revised map identifies any land which was on the final or annually revised map previously published by the local authority, including land that is proposed to be excluded from the next annually revised map, as well as additional land which it is proposed be included on the next annually revised map. The draft revised map for 2025 was published by 1 February 2024. The draft revised map for 2026 was published by 1 February 2025.

The legislation provides for a submission and appeal mechanism in respect of the draft annually revised map, if a landowner does not believe that their land meets the criteria for inclusion on the map. Where the local authority does not agree with the landowner's initial submission, a subsequent appeal by the landowner to ABP is also provided for. Provision is also made for any other person to make a submission to a local authority regarding including land on a map which they believe meets the criteria, being land that is not included on the draft annually revised map. In addition, a landowner may make a submission to support the proposed exclusion of their land from the next annually revised map.

The annually revised map reflects the outcome of the submission and appeal processes in respect of the draft annually revised map, the regularisation of development and changes to the service capacity as regards water supply or wastewater treatment and indicates the land that is within the scope of the tax. Land included on a local authority annually revised map, which is not a residential property, is known as a relevant site, and is subject to RZLT. The owner of a relevant site is the liable person for RZLT, and is responsible for ensuring their obligations to RZLT, such as filing returns and payment of tax, are met.

A further opportunity is available to landowners to make a submission requesting the rezoning of land that is included in the 2025 annually revised map published by 31 January 2025. The submission must be submitted to a local authority **between 1 February 2025 and 1 April 2025**.

A landowner who makes such a rezoning request can claim an exemption from RZLT in 2025 where certain conditions are met. A landowner will not be entitled to claim

the exemption for 2025 unless they make a rezoning request in the period 1 February 2025 to 1 April 2025 in respect of land included on the revised map for 2025, even if they have requested a change in zoning previously.

Further information on the submission of rezoning requests to local authorities can be found at [Appendix 3](#).

### Example 15

Damien owns a site in Roscommon that is included on the draft annually revised map published by Roscommon County Council on 1 February 2024. On 20 February 2024 Damien makes a submission to Roscommon County Council that his land should not be on the draft annually revised map as it is not serviced.

On 20 March 2024 Roscommon County Council writes to Damien and informs him that it has determined that his site is not serviced and it will not be included on the annually revised map published by the local authority on 31 January 2025.

Damien is not subject to RZLT in February 2025.

The legislation also places an obligation on Revenue to notify the relevant local authority when it is made aware that zoned serviced residential development land has not been included on the most recent local authority map published in accordance with the legislation.

The local authority will take the information provided to it by Revenue into account when making the next annual revision to the map.

### 3.2 Summary timeline in relation to local authority maps

#### Annual Revision of Maps – key dates

- The local authority will publish the draft annually revised map not later than **1 February each year**, commencing in 2024.
- Applicable only in the case of land included on the draft revised map for 2025 published by 1 February 2024, a landowner could make a submission to the relevant local authority requesting a change to the zoning of such lands by **31 May 2024**. The local authority notified the landowner of its decision whether or not to rezone by **31 July 2024**.
- A person may make a submission, regarding the inclusion or exclusion of land on the draft annually revised map, or the date on which the land first met the criteria, to the local authority not later than the following **1 April**.
- The local authority, before making its determination, may request additional information from the owner, or other third party, within **21 days** of receipt of the submission.
- The owner, or other third party, has **21 days**, from the request being made, to provide the information requested to the local authority.
- In the case of a submission made by an owner seeking to have their land excluded from the map or to change the date on which the land first met the criteria, the local authority will notify the owner of its determination, not later than the following **1 July**.
- A landowner who wishes to appeal the local authority determination to ABP may do so not later than the following **1 August**.
- ABP will notify the owner of its determination not later than 16 weeks from the date of the notice of appeal;
- The local authority will publish an annually revised map not later than **31 January** each year commencing in 2025;
- Applicable only in the case of land included on the revised map for 2025 published by 31 January 2025, a landowner can make a submission to the relevant local authority requesting a change to the zoning of such lands **between 1 February 2025 and 1 April 2025**. Landowners who make such a request may be entitled to claim an exemption from RZLT for 2025 (section [6.1](#)).

### 3.3 Timeline for 2025 revised map

Due date for publication of draft revised map for 2025	Due date for submissions to local authority	Due date for rezoning requests re. land on map published 1 Feb 2024	Due date for determinations by local authority on exclusion or change of date	Due date for determinations by local authority on rezoning requests re. map published 1 Feb 2024	Due date for appeal to ABP (only by landowners who made submissions on exclusion or change of date)	Due date for determination of appeal by ABP	Due date for publication of revised map for 2025. Land on this map may be liable to RZLT on 1 Feb 2025.	Due date for rezoning requests re. land on map published 31 Jan 2025	Due date for determinations by local authority on rezoning requests re. map published 31 Jan 2025
1 Feb 2024	1 Apr 2024*	31 May 2024	1 July 2024	31 July 2024	1 Aug 2024	16 weeks from the date of the notice of appeal	31 Jan 2025	1 April 2025	30 June 2025

\*or later in exceptional circumstances

### 3.4 Timeline for 2026 revised map

Due date for publication of draft revised map for 2026	Due date for submissions to local authority	Due date for determinations by local authority on exclusion or change of date	Due date for appeal to ABP	Due date for determination of appeal by ABP	Due date for publication of revised map for 2026. Land on this map may be liable to RZLT on 1 Feb 2026.
1 Feb 2025	1 Apr 2025*	1 July 2025	1 Aug 2025	16 weeks from the date of the notice of appeal	31 Jan 2026

\*or later in exceptional circumstances

## 4 Administration

### 4.1 Registering for RZLT – section 653S TCA 1997

A landowner must register with Revenue for RZLT if their site is included on an annually revised map and is:

- a relevant site that is within the scope of the tax, or
- a residential property, excluded from RZLT, but having a garden/yard (curtilage) greater than 0.4047 hectares (1 acre).

**Owners of residential property with curtilage greater than 0.4047 hectares that is included on an annually revised map are required to register their property but are not liable to pay RZLT in respect of the site.**

Landowners may register for RZLT via the Revenue On-Line System (ROS) or the My Account system. On registering for RZLT, Revenue will assign a unique identification number to each site. See [Guidelines on the Operation of RZLT – Site Registration Part 22A-01-02](#) for further information on registering for RZLT.

A person who is obliged to register for RZLT and fails to do so is liable to a penalty of €3,000. Where planning permission is granted in respect of a portion of a relevant site, it is necessary to register that portion of the site as a separate relevant site from the remainder of the site of which it is part - see [sections 4.1.1](#) and [4.1.2](#) below for further details. However, it is important to note that where planning permission is granted in respect of an entire relevant site, there is no obligation to register the relevant site again.

#### 4.1.1 Where part of a tract of land is granted planning permission prior to it becoming a relevant site – section 6530(3A) TCA 1997

Where part of a tract of land is granted planning permission prior to becoming a relevant site for RZLT purposes, and the planning permission has not expired on the date on which the land becomes a relevant site, that part is treated as a separate relevant site, from the date the tract of land is included on an annually revised map.

A landowner is required to register both relevant sites separately with Revenue.

#### Example 16

Seán owns 1 hectare of land in Letterkenny, 0.4 hectares of which was granted planning permission on 16 July 2023. Seán's 1 hectare of land is included on the annually revised map published by Donegal County Council by 31 January 2025, at which time the planning permission has not expired.

Seán is obliged to register two separate relevant sites with Revenue; the 0.4 hectares with planning permission and the 0.6 hectares that does not have planning permission. A unique identification number will be assigned to each site.

#### 4.1.2 Where part of a tract of land is granted planning permission after it becomes a relevant site – section 6530(3) TCA 1997

Where a tract of land is included on an annually revised map and as such becomes a relevant site, and only part of that tract of land is subsequently granted planning permission, that part is treated as a separate relevant site from the date that planning permission is granted. A landowner is required to register the portion of the tract of land with planning permission as a separate relevant site.

##### **Example 17**

Development Co Limited owns 10 hectares of land which is included on the 2025 revised map published by 31 January 2025. Development Co Limited is obliged to register with Revenue as the owner of the land and a unique identification number is assigned to the 10-hectare site. Development Co Limited will use this number when filing the 2025 RZLT return in respect of the site by 23 May 2025.

Planning permission is granted in respect of 7 hectares of the land on 25 July 2025. Development Co Limited is obliged to register the 7-hectare site with planning permission as a separate relevant site. A unique identification number will be assigned to the 7-hectare site.

Development Co Limited still owns the 10 hectares of land on the next liability date of 1 February 2026 and must file two RZLT returns by 23 May 2026, using the two unique identification numbers that have been assigned by Revenue relating to the 7-hectare site with planning permission and the remainder of the 10-hectare site without planning permission.

A penalty of €3,000 applies where the above registration obligations are not complied with.

##### **Example 18**

Big Builders Limited owns 40 hectares of land in Listowel, Co. Kerry which is included in the 2025 revised map published by 31 January 2025 by Kerry County Council. Big Builders Limited registers the 40-hectare site as a relevant site with Revenue.

Kerry County Council grants planning permission for the development of the 40-hectare site in July 2025. Big Builders Limited does not have any additional registration requirements as the entire 40-hectare site has been granted planning permission and this site is already registered with Revenue.

## 4.2 Calculating the tax due – section 653R TCA 1997

The rate of RZLT is 3%. The tax due is calculated as follows:

$$\text{Market value of relevant site on the valuation date} * 3\%$$

### Example 19

Tom owns land that is subject to RZLT in Naas, Co Kildare. Tom's land was zoned for residential development and serviced on 1 January 2022. The site is included on the revised map for 2025 published by Kildare County Council for the purposes of RZLT by 31 January 2025. The site is valued at €1,500,000 on 1 February 2025.

Tom's RZLT liability for 2025 is  $\text{€1,500,000} * 3\% = \text{€45,000}$ .

## 4.3 Valuing a relevant site

RZLT is a self-assessed tax based on the market value of the relevant site on the valuation date. This means that it is up to the liable person (usually the landowner, see [section 2.5](#)) in the first instance to value the site and to declare that market value to Revenue. The following information sources may be helpful in valuing a site for the purposes of the tax:

- information from local estate agents or valuers
- commercial property sales websites such as [daft.ie](#) and [myhome.ie](#)
- newspapers or other media sources

When referring to the above sources, comparisons should be drawn to sites that are similar to the relevant site, for example, in type, approximate size, location, zoning, status of planning permission, etc. Whether planning permission (outline or full) has been granted is also a relevant factor in the valuation of a relevant site. It is recommended that in determining the market value of the land, owners do not rely on one particular sale, for example the most recent sale in the location, but instead consider a group of relevant sales over recent periods. It may be useful to keep records of the land sales that are used to determine the value of the relevant site.

Revenue does not endorse or otherwise validate that these sources may be solely relied upon for valuations for RZLT purposes – the valuation is that made by the owner of the relevant site, having regard to such information.

A professional valuer may be engaged by a liable person to value their site. The professional valuation should reflect the value of the site on the valuation date.

#### 4.4 Filing an RZLT return – section 653T TCA 1997

The liable person on 1 February 2025, generally the owner of a relevant site, must file an RZLT return with Revenue on or before 23 May 2025. Thereafter, the liable person in respect of the relevant site on 1 February each year must file the RZLT return for that year on the following 23 May.

**Owners of a residential property with curtilage greater than 0.4047 hectares that is included on an annually revised map are required to register their property as set out at [section 4.1](#). They are not required to file an annual RZLT return.**

The RZLT return requires the liable person to provide a self-assessment of the tax due in respect of the liability date to which the return relates. If the amount of RZLT that would ordinarily be due is reduced, the owner is required to specify the exemption, abatement or deferral provision on which they have relied.

The information that is required in an RZLT return in respect of a relevant site includes:

- i. the address,
- ii. the folio number,
- iii. the market value,
- iv. the valuation date that is relevant for the purposes of the return and the size in hectares of the relevant site.

The information that is required in respect of a liable person or designated liable person includes:

- i. the person's name,
- ii. Tax Identification Number (TIN) (including personal public services number),
- iii. the person's ownership interest in the relevant site(s) and their address.  
Where there is more than one liable person, this information must be provided in respect of all liable persons.

In addition, the following details are required:

- the name of the local authority of the area within which the relevant site is located,
- the site identification number issued by Revenue,
- details of any claim for an exemption from, deferral of, or repayment of tax made in the return.

#### 4.5 More than one owner of a relevant site – section 653U TCA 1997

Where there is more than one liable person in relation to a relevant site, only one return is required to be prepared and delivered. The return is prepared and delivered by the liable person who is identified as the designated liable person by the process outlined in section 653V TCA 1997.

##### **Example 20**

BlackJones partnership is a 50:50 partnership which owns 7 hectares of land subject to RZLT in Dublin city centre. The partners in the partnership are Kate Black and Mary Jones. Kate Black is the precedent partner. As precedent partner, Kate Black is the designated person for the purposes of the RZLT return due for the site.

#### 4.6 Paying RZLT due – section 653Q(2) TCA 1997

The RZLT liability in respect of a relevant site is due for payment by the liable person on or before the 23 May following the liability date to which the payment relates.

##### **Example 21**

Aisling owns a farm, comprising 40 hectares, in Co Cork. 2 hectares of farmland is adjacent to a nearby town and was zoned for residential use and serviced on 1 January 2022. The 2-hectare site is included on the annually revised map published by Cork County Council for the purposes of RZLT on 31 January 2025. Aisling is obliged to register for RZLT.

Aisling does not wish to change the zoning of the land. She does not submit a rezoning request to Cork County Council by 1 April 2025 and so cannot claim an exemption from RZLT for 2025. Aisling's 2-hectare site which falls within the scope of RZLT was valued at €200,000 on 1 February 2025. Her liability for 2025 is  $\text{€200,000} * 3\% = \text{€6,000}$ .

Aisling must file an RZLT return and pay the liability of €6,000 by 23 May 2025.

#### 4.7 Interest on late payment of RZLT – section 653Y TCA 1997

Interest of 8% per annum (0.0219% per day) applies to the late payment and underpayment of RZLT. Where RZLT, including any interest, remains unpaid, it becomes a charge on the land. This means the property cannot be sold or transferred free of this encumbrance without paying the outstanding amount of RZLT and interest.

##### **Example 22**

The facts are the same as in Example 21, except that in this example, Aisling files her RZLT return on 23 May but does not pay the RZLT liability until 11 August 2025. Her RZLT liability for 2025 is  $\text{€200,000} * 3\% = \text{€6,000}$ .

She must also pay interest of 0.0219% per day as her payment of RZLT was 80 days late.

$$€6,000 * 80 \text{ days} * 0.0219\% = €105$$

#### 4.8 Tax clearance

If a liable person fails to meet their RZLT obligations, their application for tax clearance under section 1094 and/or section 1095 TCA 1997 may fail. An application may fail for a number of reasons, including:

- an outstanding RZLT return in respect of a relevant site owned by the liable person
- outstanding RZLT liabilities (including interest and penalties, as agreed or determined) in respect of a relevant site owned by a liable person

For a tax clearance certificate to issue to the liable person, all outstanding RZLT returns, together with any outstanding liabilities (including interest and penalties, as agreed or determined) must be paid in full. The liable person may then apply online for a Tax Clearance Certificate<sup>1</sup>.

#### 4.9 Surcharge for undervaluation of a relevant site – section 653AB TCA 1997

A surcharge applies where a liable person undervalues their relevant site for the purposes of calculating the amount of tax due in their RZLT return. Where a site is undervalued in a return, the amount of the surcharge depends on the difference between the value of the relevant site, as included on the RZLT return, and the 'ascertained' or market value of the site on the appropriate valuation date.

The surcharge applies when the site is undervalued by at least 33% relative to its market value. The amount of the surcharge increases by reference to the degree to which the site was undervalued in the RZLT return.

Value of site included in RZLT return as a percentage of the site's market value	Surcharge
Equal to or greater than 0 per cent but less than 40 per cent	30%
Equal to or greater than 40 per cent but less than 50 per cent	20%
Equal to or greater than 50 per cent but less than 67 per cent	10%

The surcharge is calculated in 3 steps:

<sup>1</sup> Refer to the following webpage on Revenue.ie for more information regarding applying for a tax clearance certificate: <https://www.revenue.ie/en/starting-a-business/tax-clearance/apply-for-tax-clearance-certificate/index.aspx>

1. Express the value of the site included in the RZLT return submitted as a percentage of the site's market value,
2. Calculate the RZLT due in respect of the 'ascertained value' (market value) of the relevant site, and
3. Calculate the surcharge based on the percentage by which the site has been undervalued.

### Example 23

Ray's RZLT return for 2025 valued a relevant site at €230,000. He calculated his RZLT liability for the period at €6,900 ( $\text{€230,000} * 3\%$ ). He filed his return and paid the tax due by 23 May 2025.

Ray's RZLT return was subject to a Revenue intervention. The Revenue case worker engaged an independent expert to assist in ascertaining the market value of Ray's site as at 1 February 2025. The independent valuer provided a market valuation of €300,000. This was accepted by Ray.

Step 1: Value of site included in return/Market value of the site:

$$\text{€230,000} / \text{€300,000} = 76\%$$

As the valuation used by Ray for the purposes of calculating the RZLT due for 2025 is within the margin allowed for in the legislation, a surcharge does not apply. Steps 2 and 3 are not required.

Ray is liable to additional tax in the amount of €2,100 on foot of the undervaluation by €70,000, and interest on the underpayment.

### Example 24

Martina's RZLT return for 2025 included a valuation for her relevant site of €1.3m. She calculated her RZLT liability for the period at €39,000 ( $\text{€1.3m} * 3\%$ ). She submitted her return and paid the tax due by 23 May 2025.

Martina's RZLT return was selected for a Revenue intervention. The Revenue case worker engaged an independent expert to assist in ascertaining the market value of Martina's site as at 1 February 2025. The independent valuer provided a market valuation of €2.5m. This was accepted by Martina.

Step 1: Value of site included in return/Market value of the site:

$$\text{€1,300,000} / \text{€2,500,000} = 52\%$$

Step 2: Calculate amount of RZLT due based on correct valuation:

$$\text{€2,500,000} * 3\% = \text{€75,000}$$

Step 3: Calculate the surcharge due based on the undervaluation

RZLT actually due \* surcharge

$$\text{€75,000} * 10\% = \text{€7,500}$$

Martina is liable for an additional amount of tax of €36,000, a surcharge of €7,500 and statutory interest calculated at 0.0219% per day from 23 May 2005 to the date of payment of both amounts.

When a surcharge for the undervaluation of a site is imposed by Revenue, the liable person will be notified in writing by Revenue of the amount of the surcharge.

#### 4.9.1 Appeal of a surcharge

The imposition and amount of a surcharge for the undervaluation of a relevant site may be appealed to the Tax Appeals Commission (TAC) (see [section 9.1](#) for further detail) on the basis that there were sufficient grounds on which the liable person might reasonably have based their estimate of market value. An appeal against an amended RZLT assessment issued by Revenue on the grounds that Revenue's valuation of a site is too high may be made to the Land Values Reference Committee (LVRC), and not to the TAC. Further information in relation to appeals to the LVRC is contained in [section 9.2](#).

#### 4.10 Surcharge for late submission of RZLT return – section 653AC TCA

1997

A surcharge may be imposed on a liable person who submits their RZLT return after the due date. If a return is not submitted by the return date (23 May of the year to which the return relates), the RZLT liability arising for the year is increased by the amount of the surcharge.

The surcharge is a percentage of the total RZLT payable for the year for which the return is filed late. The percentage amount is set according to the length of the delay in filing. The surcharge is calculated as follows:

- 10% of the RZLT liability for the year to which the tax return relates where the return is filed within 3 months of the due date;
- 20% of the RZLT liability for the year to which the tax return relates where the return is filed later than 3 months from the return due date but less than 6 months after the due date;
- 30% of the RZLT liability for the year to which the tax return relates if it is filed more than 6 months after the due date.

**Example 25**

Frank's RZLT liability for 2025 is €28,000. Frank's RZLT return is due for filing on 23 May 2025. Frank submits his return and pays the tax on 1 July 2025. The amount of the surcharge due is  $€28,000 * 10\% = €2,800$ .

Frank's RZLT liability for the period is increased by the amount of the surcharge; his 2025 RZLT liability now stands at €30,800 ( $€28,000 + €2,800$ ), being tax and surcharge, plus interest on late payment.

**Example 26**

Anna's RZLT liability for 2025 is €15,000. Anna's RZLT return is due for filing on 23 May 2025. Anna submits her return and pays the tax on 1 December 2025. The amount of the surcharge due is  $€15,000 * 30\% = €4,500$ .

Anna's RZLT liability for the period is increased by the amount of the surcharge and so her liability now stands at €19,500 ( $€15,000 + €4,500$ ), being tax and surcharge, plus interest on late payment.

## 5 Sale of relevant site and charge on land

### 5.1 Sale of site subject to RZLT

This section sets out the responsibilities of vendors in relation to the sale of relevant sites that are chargeable to RZLT.

While this section is primarily concerned with sales, it also applies to changes of ownership that take place by, for example, gifts and inheritances. A transfer also includes the compulsory acquisition of land, the giving of notice to compulsorily acquire land as well as the entering into a lease by the owner for a duration of 35 years or more. References to sales should be read as including all other changes of ownership and references to vendors and purchasers as including previous and new owners, respectively.

### 5.2 Requirements for vendors – section 653Z TCA 1997

Prior to the completion of the sale of a relevant site, the owner must file an RZLT return with Revenue. This return requires the unique identification number issued by Revenue, which is provided when an owner registers the site. In addition, certain information in relation to the relevant site, the liable person and the purchaser is required. The information provided for under these headings is set out below:

Information relating to the **relevant site**:

- i. the date of acquisition,
- ii. the market value at the date of acquisition,
- iii. the market value at the most recent valuation date, if one has occurred since acquisition,
- iv. the proposed date of sale, and
- v. the proposed consideration for the site.

Information relating to the **liable person (the vendor)**:

- i. the person's name,
- ii. the person's tax identification number (including personal public services number),
- iii. the ownership interest of that person,
- iv. the address for correspondence and
- v. confirmation of whether the liable person and the purchaser are connected.

Information relating to the **purchaser** of a relevant site:

- i. the person's name,
- ii. the person's tax identification number (including personal public services number), and
- iii. address for correspondence.

Before completion of a sale, a vendor should:

- pay all outstanding tax and accrued interest,
- seek to agree, or have determined, and pay any penalty due in respect of the site, and
- submit all outstanding RZLT returns including the RZLT return required prior to the completion of the sale.

In the context of the sale or transfer of a relevant site, Revenue will confirm the tax position of a relevant site for the owner at the date of sale. Revenue will confirm –

1. that there are no outstanding amounts of RZLT payable at the date of sale, or
2. that there is unpaid tax, accrued interest or a penalty owing in respect of the relevant site at the date of sale. The amount of each of these liabilities will be provided by Revenue.

**It should be noted that as RZLT is a self-assessed tax, this confirmation is informed by the details provided by the liable person to Revenue.**

See [Guidelines on the Operation of Residential Zoned Land Tax \(RZLT\) - RZLT Site Sale or Transfer Guidelines Part 22A-01-03](#) for further information on responsibilities of liable persons in relation to the sale of a relevant site.

### Example 27

Rita owns 2.5 hectares of land that is a relevant site for the purposes of RZLT. Rita has filed RZLT returns and paid the tax due in respect of the site for 2025 and 2026. She has not commenced development of the site. In September 2026, Rita decides to sell the site to Frank. Prior to the completion of the sale, she must file an RZLT return with Revenue containing information in relation to the relevant site, herself as the liable person and Frank as the purchaser.

Frank purchases the site from Rita. The sale is completed in November 2026. Frank's first liability date in respect of the site is 1 February 2027. As this is the first year that Frank is liable to RZLT in respect of the site, 1 February 2027 is also the valuation date for the purposes of calculating his liability to RZLT for 2027. Frank must register

as the owner of the site and file an RZLT return and pay any tax due by 23 May 2027.

### 5.3 Unpaid RZLT liabilities at date of sale and charges on property

Before the sale of a property is completed, a vendor is required to pay any unpaid RZLT due in respect of a liability date falling before the date of sale. The liability includes unpaid RZLT, accrued interest and any penalty amount that was agreed or determined in relation to a vendor's self-assessment or a Revenue estimate or assessment. In addition, all outstanding returns must be submitted. Any outstanding liability that is not paid by a vendor becomes a charge on the property. This means the property cannot be sold free of this encumbrance without paying the outstanding liability.

## 6 Exemptions, deferrals and abatements

An exemption from RZLT may be available in certain circumstances. Landowners whose land appears on the 2025 revised map published by 31 January 2025 have an opportunity to request the rezoning of such land by the relevant local authority. Where a landowner has availed of this opportunity, they can claim an exemption from RZLT for 2025, once certain conditions are met ([section 6.1](#)).

In addition, a landowner may claim an exemption from RZLT where development cannot commence as the planning permission granted is the subject of judicial review proceedings by a third-party ([section 6.6](#)) or if they are subject to pre-existing contractual obligations that preclude them from developing the site, where certain conditions are met ([section 6.10](#)).

RZLT may be deferred in certain circumstances where the relevant conditions are met, including the following:

- in the 12-month period after the date of grant of planning permission ([section 6.2](#));
- where residential development commences on the relevant site ([section 6.3](#));
- where a liable person is in the process of appealing their inclusion on a local authority draft annually revised map ([section 6.6](#));
- where development cannot commence due to an ongoing appeal against planning permission granted in respect of the relevant site ([section 6.7](#));
- while an application for retention planning permission or substitute consent is being considered ([section 6.8](#)) or an appeal or judicial review of same is ongoing ([section 6.9](#)).

Where tax is deferred on the commencement of residential development, in some circumstances, the RZLT so deferred may be abated, in full or in part, such that it will not be payable.

A relevant site, or part thereof, may cease to be subject to RZLT in certain circumstances, including the following:

- where the commencement of non-residential development brings a site outside the scope of the tax ([section 6.4](#)),
- where residential development is completed ([section 6.3.6](#)),
- where a liable person is successful in an appeal against inclusion on a local authority draft annually revised map ([section 6.5](#)), or
- where retrospective authorisation of a development brings the site outside of the scope of RZLT ([section 6.8](#) and [section 6.9](#)).

Where the option to defer RZLT during an appeal or retrospective authorisation process was not availed of, the owner may be able to claim a refund of some or all of the tax paid, should the land be removed from the scope of the tax.

## 6.1 2025 exemption for land appearing on the 2025 revised map, subject to a rezoning submission – section 653IA TCA 1997

Finance Act 2024 provides a further opportunity to landowners whose land appears on the 2025 revised map published by 31 January 2025 to request the rezoning of such land by the local authority in whose functional area the land is situated.

Landowners who make such a rezoning request may claim an exemption from the 2025 liability where certain conditions are met. **In order to claim the exemption, the landowner must make a rezoning request in the period 1 February 2025 to 1 April 2025 even if they have requested a change to the zoning of the land previously.**

The local authority will provide written acknowledgement of the landowner's submission no later than the 30 April 2025. This written acknowledgement will provide details of the land or part thereof, if any, that is subject to a current planning permission or planning application for residential development.

The exemption may not apply if the rezoning request relates to land that is the subject of a current planning application (including an application which is the subject of an appeal and/or judicial review) which proposes, or an extant planning permission which allows, residential development. If part of the land in respect of which a rezoning submission has been made is the subject of a current planning application for residential development, then that part will still be subject to RZLT for the 2025 year, while the rest of the land may be exempted.

The local authority will issue their determination on the rezoning request on or before 30 June 2025.

### Example 28

Tony owns a 2.5-hectare piece of farmland outside Monaghan town that is serviced and zoned for residential use. The land is included on the revised map for 2025 published by Monaghan County Council by 31 January 2025. Tony must register with Revenue as the owner of a relevant site and must file a return by 23 May 2025.

Tony makes a submission to Monaghan County Council on 15 February 2025 requesting that the entire 2.5-hectare site be rezoned to reflect its current economic use. He receives a letter from Monaghan County Council acknowledging his submission and confirming that 1 hectare of the land is the subject of a current planning application.

When Tony files his 2025 return, he can claim an exemption in respect of the 1.5 hectares of his farm that is not the subject of the current planning application. RZLT in respect of the 1 hectare of land which is the subject of a current planning application for residential development is due and payable by 23 May 2025 as the exemption does not apply to this land.

### Example 29

Síofra owns a 5-hectare site in Galway from which she runs a campsite. The site is serviced and zoned for residential use and is included on the revised map for 2025 published by Galway County Council by 31 January 2025. Síofra makes a submission to Galway County Council on 20 March 2025 requesting that the site be rezoned to reflect its current economic use. She receives written acknowledgement of the submission. The site is not the subject of a planning application nor has planning permission for residential development been granted in respect of the site.

Síofra registers with Revenue as the owner of a relevant site and files a return by 23 May 2025 in which she claims an exemption from RZLT for 2025.

Galway County Council evaluates Síofra's request to have her land rezoned and notifies her on 28 June 2025 that it has rejected her request. There is no impact on Síofra's claim for exemption from the 2025 RZLT liability in respect of the land. If the land is included in the revised map for 2026 published by Galway County Council by 31 January 2026, the land will be subject to RZLT in 2026.

### Example 30

The facts are the same as in Example 29, except that Galway County Council notifies Síofra that it proposes to vary the development plan and rezone her land to reflect its economic use. The variation process has not concluded one month prior to the publication of the next annually revised map and, as such, Síofra's land is included on the revised map for 2026 that is published by Galway County Council by 31 January 2026. However, Síofra can claim a deferral of any tax that arises during the variation process, in accordance with section 653AE TCA 1997 ([section 6.6](#)).

The variation process concludes in June 2026 and Síofra's land is no longer zoned for residential use. The land ceases to be considered a relevant site. RZLT that was deferred during the variation process is no longer due and payable and the land will not be included in the revised map for 2027.

## 6.2 Grant of planning permission – section 653AGA TCA 1997

RZLT that arises in respect of a relevant site within the first 12 months after the date of grant of planning permission in respect of the site may be deferred where the following conditions are met:

1. the planning permission is not the subject of a relevant appeal or relevant petition ([section 6.2.1](#)), and
2. development has not yet commenced.

On meeting the conditions outlined above, RZLT that would otherwise be due in respect of a liability date falling within 12 months of the date that planning permission is granted (i.e. 1 February after planning permission is granted) is deferred. The tax deferred is referred to as 'pre-development deferred residential zoned land tax'.

Where these conditions are met, the deferral applies automatically, provided the liable person in respect of the relevant site files an annual RZLT return for the year in which the deferral applies. The pre-development deferred RZLT becomes due and payable 12 months after the date of the grant of planning permission, if development has not yet commenced on the site. The deferral may only apply once to a relevant site.

Where a change of ownership occurs (e.g. a sale or transfer) within 12 months of the date of the grant of planning permission, the pre-development deferred RZLT becomes due and payable at that point ([section 6.3.5](#)). However, the deferral may continue where the sale or transfer of a relevant site is between companies that are members of the same group of companies ([section 6.5.2](#)).

It should be noted that this deferral only applies where a site is within the charge to RZLT and a liability to RZLT arises. Where planning permission is granted more than 12 months prior to a site becoming liable to RZLT, this deferral is not available. However, a deferral may be available when residential development commences ([section 6.3](#)).

#### **Example 31**

Emily bought a site in Athlone in March 2025; she was granted planning permission to build two houses on the site on 5 October 2025 but has not yet commenced development. The site is included on Westmeath County Council's 2026 revised map which was published by 31 January 2026. It was valued at €250,000 on 1 February 2026 and an RZLT liability for 2026 of €7,500 arose.

The RZLT of €7,500 is deferred, once Emily files an annual RZLT return by 23 May 2026, as planning permission was granted less than 12 months before the liability arose.

#### **Example 32**

Matteo owns a site in Bandon for which he was granted planning permission to develop a supermarket on 22 March 2024. The site is included on the Cork County Council 2025 revised RZLT map which was published by 31 January 2025 and is liable to RZLT on 1 February 2025.

As the 12-month period after the grant of planning permission expires before the 2025 return date, RZLT arising on 1 February 2025 cannot be deferred in accordance with section 653AGA TCA 1997 and instead is due and payable by 23 May 2025, where Matteo does not commence development before then.

##### **6.2.1 Planning permission is the subject of a relevant appeal or relevant petition**

Where a planning permission is the subject of a relevant appeal or relevant petition, the date of grant of planning permission, for the purposes of section 653AGA TCA

1997, is the date the planning permission is upheld following the determination of the relevant appeal or relevant petition.

A ‘relevant appeal’ is an appeal to An Bord Pleanála (ABP) in respect of a grant of planning permission (planning permission in this paragraph does not include a local authority consent which relates to local authority development), brought by a person other than the planning permission applicant or the owner of the land in question, and who is unconnected to the applicant or owner.

A ‘relevant petition’ is -

- an application for judicial review of a decision of a local authority or ABP in respect of a grant of planning permission, or
- an appeal of a determination of a judicial review of a decision of a local authority or ABP in respect of a grant of planning permission

brought by a person other than the planning permission applicant or the owner of the land in question, and who is unconnected to the applicant or owner.

#### **Example 33**

Norma was granted planning permission on 10 December 2024 in respect of her site on Achill Island. A person unconnected with Norma requested a judicial review of the decision to grant planning permission. The judicial review was determined on 12 July 2025 and the decision to grant planning permission was upheld. The deferral under section 653AGA TCA 1997 will apply for 12 months from the date the judicial review was determined, being 12 July 2025.

The site is included on Mayo County Council’s revised map for 2026 published by 31 January 2026. As the liability date of 1 February 2026 falls within 12 months from the date the judicial review was determined, payment of the 2026 RZLT is deferred when Norma files her 2026 return. The pre-development deferred RZLT will become due and payable on 12 July 2026, if Norma has not commenced development before then.

#### **6.2.2 Commencement notice not lodged within 12 months following the date of grant of planning permission**

#### **Example 34**

Property Limited owns a 7-hectare site in south Dublin which is a relevant site, having been included in the 2025 revised map published by South Dublin County Council by 31 January 2025. The site is valued at €4 million. The company pays RZLT of €120,000 on 1 February 2025.

Planning permission is granted by South Dublin County Council for the development of houses and apartments on the site on 15 January 2026. Property Limited does not lodge a commencement notice before 1 February 2026. The RZLT arising on 1

February 2026 of €120,000 is deferred and is referred to as pre-development deferred RZLT.

The pre-development deferred RZLT for 2026 of €120,000 becomes due and payable on 15 January 2027, being 12 months following the date of grant of planning permission, where a commencement notice has not been lodged with the relevant local authority.

#### 6.2.3 Commencement notice lodged within 12 months of the date of grant of planning permission

Where RZLT has been deferred under section 653AGA TCA 1997 and a commencement notice is lodged within 12 months of the date of grant of planning permission, the pre-development deferred RZLT is treated as follows:

- The pre-development deferred RZLT relating to the relevant site, or portion of the relevant site, that is being developed for residential purposes, is treated as deferred RZLT under section 653AH TCA 1997 ([section 6.3](#)); and
- The pre-development deferred RZLT relating to the relevant site, or portion of the relevant site, that is being developed for non-residential purposes is no longer due and payable in accordance with section 653AG TCA 1997 ([section 6.4](#)).

For further information on the interaction of sections 653AG, 653AGA and 653AH TCA 1997, see [section 6.5](#).

#### 6.2.4 Sale of a relevant site within 12 months of the date of the grant of planning permission

Where RZLT arising in respect of a relevant site is deferred under section 653AGA TCA 1997 and that site is sold within 12 months of the date of grant of planning permission, the pre-development deferred RZLT becomes due and payable.

Separate rules apply where the change in ownership of the site is between two companies which are part of a group, see [section 6.5.2](#).

#### **Example 35**

Jack acquires a relevant site comprising of 4,000 square metres in Lucan, Co. Dublin in September 2025. Planning permission is granted on 3 December 2025 for the development of an apartment complex.

The market value of the site on 1 February 2026 is €750,000 and RZLT of €22,500 arises on that date. Jack files his RZLT return by 23 May and the RZLT is deferred as the charge arises within 12 months of the date of the grant of planning permission.

In June 2026, Jack receives an offer from a local property development company to buy the site, which he accepts. The 2026 pre-development deferred residential zoned land tax of €22,500 becomes due and payable on the sale of the site. Jack must amend the 2026 return and pay the RZLT that was deferred and interest accordingly.

Where part of a relevant site on which RZLT has been deferred under section 653AGA TCA 1997 is sold within 12 months of the date of the grant of planning permission, the amount of pre-development deferred RZLT that becomes due and payable as a result of the sale is determined by the following formula:

$$A = (B - C) \times D/E$$

where:

<b>A</b> is equal to	The amount of pre-development deferred RZLT which becomes due and payable, as it relates to that part of the relevant site which is sold.
<b>B</b> is equal to	the amount of pre-development deferred RZLT in respect of the total relevant site prior to the sale of part of the relevant site.
<b>C</b> is equal to	The amount of pre-development deferred RZLT relating to any other part sales, within the 12 months after the date of grant of planning permission.
<b>D</b> is equal to	the area in square metres of the part of the relevant site which is being sold.
<b>E</b> is equal to	the total area in square metres of the relevant site, immediately before the sale.

### Example 36

The circumstances are the same as in Example 35, but only 3,000 square metres of Jack's site is purchased by the local property developer.

In that instance, €16,875 of pre-development deferred RZLT becomes due when part of the site is sold.

$$€16,875 = (€22,500 - 0) \times (3,000 \text{ square metres} / 4,000 \text{ square metres})$$

The amount of the pre-development deferred RZLT of €5,625 in respect of the remainder of the site (i.e. 1,000 square metres), continues to be deferred under section 653AGA TCA 1997.

$$€5,625 = €22,500 - €16,875$$

### Example 37

The circumstances are the same as in Example 36, but Jack sells an additional 500 square metres of his remaining 1,000 square metres to the same developer in August 2026.

€2,812.50 of pre-development deferred RZLT becomes due when part of the site is sold.

$$€2,812.50 = (€22,500 - €16,875) \times (500 \text{ square metres} / 1,000 \text{ square metres})$$

The pre-development deferred RZLT of €2,812.50 in respect of the remainder of the site (i.e. 500 square metres), continues to be deferred under section 653AGA TCA 1997, until the expiry of the 12-month period after the date of grant of planning permission, being 3 December 2026, where Jack does not lodge a commencement notice with Dublin County Council.

Where Jack does not lodge a commencement notice with Dublin County Council before 3 December 2026, being the expiry of the 12 months after the date of grant of planning permission, the RZLT pre-development deferred RZLT of €2,812.50 will become due and payable.

### 6.3 Commencement of residential development – section 653AH TCA 1997

RZLT due in respect of a relevant site may be deferred where residential development commences on the site. For the tax due to be deferred, the following conditions must be met:

1. planning permission has been granted in respect of the development of the relevant site,
2. the development to be carried out is wholly or partly residential development, and
3. development has commenced, e.g. a commencement notice<sup>2</sup> has been lodged with the appropriate local authority.

On meeting the three conditions outlined above, RZLT that would otherwise be due in respect of a relevant site on the next liability date (i.e. the following 1 February) is deferred. The tax deferred is referred to as 'deferred residential zoned land tax'. Where these conditions are met, the deferral applies automatically, provided the liable person in respect of the relevant site files an annual RZLT return for each year in which a deferral applies.

#### 6.3.1 Site fully developed for residential purposes

##### Example 38

DevHouses Limited owns a 10,000-square metre site in north County Dublin. The site is a relevant site for the purposes of RZLT. The site was valued at €2 million on 1 February 2025 and the company paid €60,000 in RZLT for 2025. Planning permission

<sup>2</sup> means a notice referred to in section 6(2)(k) of the [Building Control Act 1990](#).

was granted by Fingal County Council for the development of houses and apartments on the site on 30 May 2025. All pre-commencement conditions of the planning permission have been satisfied. A commencement notice was submitted on 1 November 2025. As DevHouses Limited has commenced residential development, the RZLT due in respect of the next liability date (1 February 2026) is deferred, once DevHouses Limited continues to file annual RZLT returns as they fall due.

### 6.3.2 Site developed for a mix of residential and non-residential purposes

Where a relevant site is developed for both residential and non-residential purposes, the market value of the 'qualifying part of the relevant site' (i.e. the part of the relevant site being developed for a residential use) must be determined in order to calculate the amount of tax which may be deferred on commencement of residential development. The formula used for this purpose is the same as that used when determining the value of the portion of a site which is being developed for residential use, where the entire site is zoned for mixed-use development. The treatment of such mixed-use sites for RZLT purposes is set out at section [6.4](#).

The formula to determine the 'qualifying part of the relevant site' is:

$$A \times (B/C)$$

where:

<b>A</b> is equal to	the market value of the relevant site on the day before the (first) commencement notice was lodged
<b>B</b> is equal to	the gross floor space relating to dwellings, in accordance with the grant of planning permission, and
<b>C</b> is equal to	the total gross floor space for all of the development

It is important to note that where a commencement notice is lodged with respect to a mix of residential and non-residential development on a relevant site, the market value of the 'qualifying part of the relevant site', being the portion of the site being developed for residential purposes, is deemed to have a new valuation date arising on the first liability date following the lodgement of a commencement notice.

The market value of the 'qualifying part of the relevant site' remains at the value as calculated on the day before the commencement notice was lodged and is not revalued for the period that tax is deferred.

#### Example 39

The facts are the same as in Example 38, except that in this example the relevant site is being developed for both residential and non-residential purposes.

- A commencement notice relating to the full development was submitted on 1 November 2025. The market value of the relevant site on the day before the commencement notice was lodged was €3m.

- the gross floor space of the site that relates to dwellings is 3,000 square metres.
- the total gross floor space of the development (residential and non-residential) = 10,000 square metres.

A new valuation date is deemed to apply on 1 February 2026, being the first liability date after the lodgement of the commencement notice, in respect of the 3,000 square metres being developed for residential purposes.

The market value of the 'qualifying part of the relevant site' is calculated based on the market value of the relevant site on the day before the commencement notice is lodged, being 31 October 2025:

$$\text{€3m} \times 3,000/10,000 = \text{€900,000}$$

The amount of RZLT to be deferred by DevHouses Limited in respect of the next liability date (1 February 2026) is:

$$\text{€900,000} * 3\% = \text{€27,000}$$

The market value of €900,000 continues to apply for the purposes of section 653AH TCA 1997 each year until the occurrence of one of the events that ceases the application of the deferral under section 653AH TCA 1997. (see [section 6.3.3](#)).

Where certain requirements are met, that part of the site which is being developed for non-residential purposes may cease to be a relevant site and therefore ceases to be chargeable to RZLT (see section [6.4](#)).

### 6.3.3 When deferred RZLT becomes due for payment

RZLT which is deferred on foot of residential development, as outlined in sections [6.3.1](#) and [6.3.2](#), is not due and payable until the earliest of the following dates:

1. the date on which works on the relevant site permanently cease, without the lodgement of certificates of compliance on completion<sup>3</sup> in respect of all of the residential development on the relevant site with the appropriate local authority,
2. the date on which the relevant site, or part thereof, is sold or transferred, without the lodgement of certificates of compliance on completion in respect of all of the residential development on the relevant site with the appropriate local authority where the full site is sold or transferred, or, where only part of the relevant site is sold or transferred, without the lodgement of certificates of compliance on completion in respect of that part, or
3. the date on which the planning permission granted in respect of the relevant site expires, without the lodgement of certificates of compliance on

<sup>3</sup> means a certificate referred to in Part IIIC of the [Building Control Regulations 1997](#)

completion in respect of all of the residential development on the relevant site with the appropriate local authority.

#### **Example 40**

Aoife included €17,000 of RZLT which was deferred on foot of the commencement of residential development in her RZLT return for 2025 in respect of a relevant site in Ennis, Co Clare. In August 2025 all construction work ceased on the site. None of the houses or apartments under construction were complete and certificates of compliance on completion had not been submitted to the local authority.

The deferred RZLT for 2025 is due for payment on the date on which works permanently cease, which in this case is August 2025.

#### **6.3.4 Sale of a relevant site on which RZLT has been deferred where development is not completed**

Tax deferred on a relevant site which is subject to a change of ownership without the lodgement of certificates of compliance on completion in respect of all residential development with the appropriate local authority is due on the date on which the sale or transfer is complete. A change of ownership for the purposes of this section includes a sale but also applies to other changes of ownership, such as those that take place by way of gift or as a result of a grant of a long lease. The implications of a change of ownership due to the death of the liable person is set out at [section 10.4](#). Separate rules apply where the change in ownership of the site is between two companies which are part of a group. See [section 6.5.2](#).

#### **Example 41**

Nora owns a relevant site comprising 6,000 square metres in Bray, Co. Wicklow. She is granted planning permission on 1 June 2025 for the development of a 65-unit residential development consisting of a mix of houses and apartments. She lodges a commencement notice and begins development on 23 January 2026. RZLT of €150,000 arising on 1 February 2026 is deferred on foot of the commencement of residential development.

Nora subsequently sells the entire site to her brother in November 2026, prior to any of the development being completed. The RZLT of €150,000 that Nora deferred on foot of the commencement of residential development becomes due and payable on the sale of the site.

### 6.3.5 Sale of part of a relevant site on which RZLT has been deferred where development is not completed

Where only part of a relevant site is transferred, without the lodgement of certificates of compliance on completion in respect of that part, a portion of the total RZLT deferred on the entire relevant site becomes due and payable. The portion which becomes due and payable is calculated on the basis of the proportion of the area, in square metres, of the part of relevant site which is sold, relative to the area, in square metres, of the entire relevant site.

Where part of a relevant site is sold, the amount of deferred RZLT in respect of each liability date to which a deferral applies that becomes due and payable, is determined by the following formula;

$$A = (B - C) \times D/E$$

where:

<b>A</b> is equal to	The amount of deferred RZLT which becomes due and payable, as it relates to that part of the relevant site which is sold.
<b>B</b> is equal to	the amount of deferred RZLT in respect of the total relevant site prior to the sale of part of the relevant site.
<b>C</b> is equal to	The amount of deferred RZLT relating to any prior part sales.
<b>D</b> is equal to	the area in square meters of the part of the relevant site which is being sold.
<b>E</b> is equal to	the total area in square meters of the relevant site, immediately before the sale.

#### Example 42

The facts are the same as in Example 41, except that in this example Nora only sells 4,000 square metres of the 6,000 square metre site to her brother in November 2026. He continues to develop the site in line with the planning permission, as does Nora, such that deferral under 653AH can continue to apply to Nora's site.

RZLT of €100,000 ( $150,000 \times (4,000 / 6,000)$ ) becomes due and payable on the sale of part of the site.

#### Example 43

The facts are the same as in Example 42. Subsequent to the November 2026 sale of 4,000 square metres, Nora defers €50,000 of RZLT arising on 1 February 2027 in respect of the remaining 2,000 square metres that she continues to develop. In May 2027 she decides to sell another part of her site to her brother, comprising of 1,000 square metres. He continues to develop the site in line with the planning permission, as does Nora, such that deferral under 653AH can continue to apply to Nora's site.

She has not submitted any certificates of compliance on completion in respect of the development.

RZLT of €50,000  $[(150,000 + 50,000) - 100,000] \times (1,000/2,000)$ ] becomes due and payable in May 2027 in respect of the May 2027 sale, on the basis that Nora has already paid the €100,000 due in respect of the November 2026 sale.

### 6.3.6 Completion of development within lifetime of planning permission

RZLT deferred on account of the commencement of residential development is not due for payment where the liable person makes a claim to this effect on the basis that the development of the relevant site is completed within the lifetime of the planning permission. The lodgement of one or more certificates of compliance on completion to the relevant local authority is evidence that the development is complete. Where this certification is lodged before the expiration of the planning permission granted in respect of the relevant site, the RZLT which accrued while development was ongoing is abated (and will not be payable). All RZLT returns which fell due in the period during which the tax was deferred must have been made on time for a claim to abatement to be accepted.

#### Example 44

Peter received planning permission for a residential site in North County Dublin in April 2025. He lodged a commencement notice and began development in November 2025. He completed the 24-unit development of houses and apartments in August 2027 and submitted a certificate of compliance on completion to the relevant local authority. A total of €120,000 of RZLT was deferred while development was ongoing, and Peter filed RZLT returns annually and on time.

On the making of a claim by Peter, the RZLT deferred while development was ongoing is no longer due.

#### Example 45

The facts are the same as in Example 44. In this example, Peter fails to submit RZLT returns for 2026 and 2027. The RZLT due for these periods is not deferred and is due for payment based on the respective liability dates of 1 February 2026 and 1 February 2027.

Interest on late payment of RZLT and a surcharge for the late filing of returns will also apply.

RZLT due in respect of the periods for which a return was not originally submitted represents a permanent cost to Peter and is not available for repayment when he brings his RZLT position up to date.

A claim for abatement of deferred RZLT is to be made in a form to be specified by Revenue<sup>4</sup>.

<sup>4</sup> This TDM will be updated in due course with guidance on the process for claiming an abatement of deferred RZLT.

**Example 46**

BigDev Limited owns a 40,000-square metre site that has been granted planning permission for a fully residential development. The site is a relevant site for the purposes of RZLT. A commencement notice in respect of the planning permission is submitted on 1 November 2024 and development continues throughout 2025 and 2026. BigDev Limited files annual RZLT returns by 23 May 2025 and 23 May 2026 and the RZLT due in respect of 2025 and 2026 is deferred. The deferral continues during the planning permission period while development is ongoing, once BigDev Limited files annual RZLT returns as they fall due.

BigDev Limited completes the first house in July 2026, lodges a certificate of compliance on completion with the relevant local authority and sells the house to Magda. The site that was sold to Magda ceases to be considered a relevant site from the point that the certificate of compliance on completion is lodged and RZLT is no longer charged in respect of this site. RZLT continues to arise each year in respect of the remainder of the site owned by BigDev Limited.

The sale of a site on which development has not been completed triggers the payment of deferred RZLT, as outlined in section 6.3.5. As a certificate of compliance on completion was lodged in respect of the house prior to it being sold to Magda, it constitutes the sale of a fully completed residential development. As such, the RZLT that was deferred in respect of the site does not become due and payable on the sale of the completed house to Magda.

BigDev Limited completes the entire development before the expiry of the planning permission and may claim an abatement of all of the RZLT that was deferred under section 653AH TCA 1997.

#### 6.3.7 Partial completion within lifetime of planning permission

RZLT deferred on account of the commencement of residential development on a relevant site may only be partially payable where residential development is partially completed before the expiry of the planning permission granted in respect of the site.

In these circumstances, the application of the following formula is the basis for determining the amount of deferred RZLT to be paid:

$$A = (B/C) \times 100$$

where –

**A** is the percentage of the relevant residential development completed on expiry of planning permission,

**B** is the total gross floor space of the relevant residential development completed at the expiry of the planning permission less the total of such floor space, if any, of the part of the relevant residential development on the part of the relevant site in respect of which there has been a part ownership change prior to certificates of compliance on completion being lodged, and

**C** is the total gross floor space of the relevant residential development, as set out in the planning permission less the total such floor space, if any, of the part of the relevant residential development on a part of the relevant site in respect of which there has been a part ownership change prior to certificates of compliance on completion being lodged.

Where the percentage 'A' is within any of the percentages in column (1) of the table outlined below then, on the making of a claim by the liable person, the percentage of the deferred RZLT relating to the relevant site which is due and payable is the corresponding percentage set out in column (2) of the Table.

**Table**

Percentage of completion calculated in accordance with section 653AH(8) TCA 1997 (1)	Percentage of residential zoned land tax due and payable (2)
Equal to or greater than 55 per cent but less than 65 per cent	35%
Equal to or greater than 65 per cent but less than 75 per cent	25%
Equal to or greater than 75 per cent but less than 85 per cent	15%
Equal to or greater than 85 per cent	0%

**Example 47**

ABC Homes Limited own a relevant site in Limerick city. Planning permission for the residential development of the site was obtained in April 2023. The total gross floor space relating to the residential development of the site was 12,000 square metres. Development of the site commenced in May 2025. RZLT of €80,000 was deferred by ABC Homes Limited for each of the years 2026, 2027 and 2028 in its RZLT returns filed for each year. When the planning permission granted in respect of the site expires in April 2028, 9,000 square metres of the gross floor space of the residential development had been completed.

$$B = 9,000 \text{ square metres}$$

$$C = 12,000 \text{ square metres}$$

$$A = 9,000/12,000 \times 100 = 75\%$$

On the making of a claim by ABC Homes Limited, the amount of deferred RZLT due and payable in respect of this site is €36,000 (€240,000 x 15%). ABC must amend its returns for 2026, 2027 and 2028 and pay the tax and interest that is due.

**Example 48**

The facts are the same as in Example 47, except that when planning permission granted in respect of the site expires, 10,500 square metres of residential

development has been completed out of a total of the 12,000 square metres residential development permitted in accordance with the planning permission.

B = 10,500 square metres

C = 12,000 square metres

$$A = 10,500/12,000 \times 100 = 87.5\%$$

As the development is more than 85% complete at the expiration of the planning permission, on the making of a claim by the owner, the deferred RZLT is no longer due and payable.

#### Example 49

The facts are the same as in Example 46 above, except that, as BigDev Limited continued developing its 40,000-square metre site and selling houses, at the expiry of the planning permission granted in respect of the site, 30,000 square metres of the gross floor space of the residential development has been completed, of which 5,000 square metres has been sold prior to the expiry of the planning permission. BigDev Limited also sold one site of 4,000 square metres prior to certificates of compliance on completion being lodged.

B = 26,000 (the 30,000 square metres of residential development completed at the expiry of the planning permission, including the 5,000 square metres of completed development that was sold prior to the expiry of the planning permission, less the 4,000 square metres of which there has been a part ownership change prior to the lodgement of certificates of compliance on completion)

C = 36,000 (the 40,000-square metre site granted planning permission of the residential development, as set out in the planning permission less the 4,000 square metres of which there has been a part ownership change prior to the lodgement of certificates of compliance on completion)

$$A = 26,000/36,000 = 72\% \text{ completion}$$

As the development is more than 65% complete but less than 75% complete at the expiration of the planning permission, on the making of a claim by BigDev Limited, 25% of the deferred RZLT becomes payable and 75% is no longer due and payable. BigDev Limited must amend the returns for the years in which the deferral applied and pay the tax and interest accordingly.

## 6.4 Commencement of non-residential development – section 653AG

TCA 1997

As outlined in [section 2](#), land must be zoned suitable for residential use or zoned for a mixture of uses, including residential use, to fall within the scope of RZLT.

Where planning permission is granted for non-residential development in respect of all of a relevant site which is zoned for mixed use purposes, the commencement of non-residential development brings that relevant site outside the scope of the tax. Where the commencement of non-residential development occurs within 12 months of the date of the grant of planning permission, the pre-development deferred RZLT under section 653AGA is no longer due and payable ([section 6.5.1](#)). In all other cases, RZLT paid in respect of a mixed-use site up to the date of the commencement notice relating to non-residential development being lodged is not refundable.

Where development commences on the relevant site which is partially for residential purposes and partially for non-residential purposes, RZLT continues to apply to that part which is being developed for residential use (however, as outlined in [section 6.3](#), RZLT relating to that part of the site which is being developed for residential purposes may be eligible for deferral and abatement). In order to calculate the RZLT due on this part of the site, which is referred to as the ‘liable part of the relevant site’, the following formula is used to determine the market value of this part of the site –

$$A \times (B/C)$$

where:

**A** is the market value of the relevant site on the day before the (first) commencement notice was lodged in respect of the relevant site with the local authority,

**B** is the gross floor space relating to dwellings, in accordance with the grant of planning permission, and

**C** is the total gross floor space for all of the development.

### Example 50

RTC Limited owns a 6,250 square metre site in Dublin. The site is included on the 2025 revised map published by the relevant local authority on 31 January 2025, as it is zoned for mixed use purposes, including residential use, and is serviced. RTC Limited pays RZLT of €240,000 for 2025.

Planning permission was granted in July 2025 for the construction of retail units (1,250 square metres) and 40 residential units (5,000 square metres). The first commencement notice in respect of the site is lodged on 1 November 2025, at which point the market value of the site is €8m.

The ‘liable part of the relevant site’ is calculated as:

$$€8m \times 5,000/6,250 = €6.4m$$

The market value of the liable part of the relevant site is €6.4m.

The amount of RZLT arising on the 'liable part of the relevant site' on 1 February 2026 is €192,000, which is deferred in accordance with section 653AH TCA 1997 as residential development has commenced (section [6.3.2](#)).

$$€6.4\text{m} \times 3\% = €192,000$$

On the lodgement of the commencement notice on 1 November 2025, that part of the relevant site relating to non-residential development, being 1,250 square metres of the site, is no longer within the scope of RZLT. However, this is dependent on substantial non-residential development taking place within a reasonable period of time from the lodgement of the commencement notice.

RZLT paid in respect of a relevant site up to the date of the commencement notice relating to non-residential development is not refundable, therefore, no part of the 2025 RZLT of €240,000 is repaid.

#### 6.4.1 Valuation date

The 'liable part of the relevant site', i.e. the part of the site within the charge to RZLT, has as its valuation date the next liability date (i.e. 1 February) immediately following the lodgement of a commencement notice in respect of non-residential development. In example 50, this would be 1 February 2026. The market value of the 'liable part of the relevant site' remains at the value as calculated on that part of the relevant site on the day before the commencement notice was lodged.

#### 6.4.2 No substantial non-residential development

Where there is no substantial activity in relation to non-residential development within a reasonable period of time from the lodgement of the first commencement notice, the site, or the liable part of the site, will not cease to be a relevant site until such time as substantial activity in relation to the non-residential development commences.

#### **Example 51**

Sharon owns a relevant site which is zoned for mixed use development in Galway. Sharon is granted planning permission for the construction of retail units on the site and lodges a commencement notice on 1 April 2025. By 1 February 2026, substantial activity in respect of the construction of the retail units has not commenced. The site continues to be considered a relevant site within the charge to RZLT for 2026.

#### 6.4.3 Notifying Revenue of commencement of non-residential development

Where the commencement of non-residential development brings all or part of a site outside of the scope of RZLT, the liable person is required to make a declaration to this effect, providing such information as is required by Revenue. The declaration

is to be made within 30 days of the lodgement of the commencement notice. A liable person must have records available to show that they have complied with the requirements of this part of the legislation. [Section 7](#) sets out in detail the books and records to be kept for the purposes of RZLT.

## 6.5 Misc. relating to sections 653AG, 653AGA and 653AH TCA 1997

### 6.5.1 Interaction of section 653AGA TCA 1997 with sections 653AG and 653AH TCA 1997

Where RZLT has been deferred under section 653AGA TCA 1997 and a commencement notice is lodged within 12 months of the date of grant of planning permission, the pre-development deferred RZLT is treated as follows:

- The pre-development deferred RZLT relating to the relevant site, or part thereof, that is being developed for residential purposes, is treated as deferred RZLT under section 653AH TCA 1997 ([section 6.3](#)), and
- The pre-development deferred RZLT relating to the relevant site, or part thereof, that is being developed for non-residential purposes is no longer due and payable in accordance with section 653AG TCA 1997 ([section 6.4](#)).

#### **Example 52**

Construction Limited owns a 5-hectare site in north County Kerry. The site is a relevant site for the purposes of RZLT and is valued for RZLT at €1 million on 1 February 2026.

The company files its 2026 RZLT return and pays RZLT of €30,000 by 23 May 2026.

Planning permission is granted by Kerry County Council on 1 July 2026 for the development of a retail park on the site. Construction Limited files a 2027 RZLT return by 23 May 2027 and the tax arising on 1 February 2027 is deferred in accordance with section 653AGA TCA 1997, as the liability date falls within 12 months of planning permission being granted.

Construction Limited lodges a commencement notice for the non-residential development on 10 June 2027. Construction Limited is required to make a declaration to Revenue within 30 days of the lodgement of the commencement notice to notify Revenue that the relevant site is no longer within the scope of RZLT.

The RZLT that arose on 1 February 2027 and was deferred, known as pre-development deferred RZLT, is no longer due and payable as the site is being entirely developed for non-residential purposes.

### Example 53

BuildCo Limited owns a 2.5-hectare site in Dundrum. The site is a relevant site for the purposes of RZLT on 1 January 2022 and is included in Dún Laoghaire-Rathdown County Council's 2025 revised map published by 31 January 2025. The site was valued at €2 million on 1 February 2025 and the company paid €60,000 in RZLT for 2025. Planning permission is granted by Dún Laoghaire-Rathdown County Council for the development of houses and apartments on the 2.5-hectare site on 1 October 2025.

BuildCo Limited submits its 2026 RZLT return by 23 May 2026 and the RZLT arising on 1 February 2026 of €60,000 is deferred under section 653AGA TCA 1997 as planning permission was granted less than 12 months prior to the liability arising and development has not commenced.

BuildCo Limited lodges a commencement notice on 1 August 2026. As residential development commenced within 12 months of the grant of planning permission, the pre-development deferred RZLT of €60,000 may continue to be deferred and is now treated as deferred RZLT under section 653AH TCA 1997.

BuildCo Limited submits its 2027 RZLT return by 23 May 2027 and the RZLT arising on 1 February 2027 of €60,000 is deferred under section 653AH TCA 1997, as residential development commenced prior to the 2027 liability date of 1 February 2027.

In summary, the total amount of RZLT treated as tax deferred under section 653AH TCA 1997 is €120,000, being;

- pre-development deferred RZLT of €60,000 relating to 2026, and
- tax deferred on the commencement of residential development of €60,000 relating to 2027.

This deferred tax may be abated in full or in part if BuildCo Limited fully or partially completes the development before the expiry of the planning permission period (see sections [6.3.6](#) and [6.3.7](#)).

Where a relevant site is developed for both residential and non-residential purposes, section 653AGA(5) TCA 1997 provides formulas to apportion the RZLT arising on the land developed with respect to residential development and that which arises in respect of non-residential development.

The formula to determine the amount of pre-development deferred RZLT relating to **residential development** is determined by the following formula:

$$W = (A \times (B/C)) \times D$$

where:

<b>W</b> is equal to	The amount of pre-development deferred RZLT relating to residential development
<b>A</b> is equal to	the market value of the relevant site on the valuation date applicable to each liability date
<b>B</b> is equal to	the gross floor space relating to dwellings, in accordance with the grant of planning permission
<b>C</b> is equal to	the total gross floor space for all of the development
<b>D</b> is equal to	3 per cent

The formula to determine the amount of pre-development deferred RZLT relating to **non-residential development** is determined by the following formula:

$$Y = (Z - (A \times (B/C))) \times D$$

where:

<b>Y</b> is equal to	The amount of pre-development deferred RZLT relating to non-residential development
<b>Z</b> is equal to	the market value of the relevant site on the valuation date applicable to each liability date
<b>A</b> is equal to	the market value of the relevant site on the valuation date applicable to each liability date
<b>B</b> is equal to	the gross floor space relating to dwellings, in accordance with the grant of planning permission
<b>C</b> is equal to	the total gross floor space for all of the development
<b>D</b> is equal to	3 per cent

#### Example 54

Community Homes Limited acquires a site in Ratoath Co. Meath in March 2025. Planning permission is granted for the entire site on 31 July 2025 to build a development that includes apartments, a shop, a gym and a crèche. The gross floor space of the development that relates to apartments is 70,000 square metres. The total gross floor space of the development (residential and non-residential) is 100,000 square metres.

The site is included on the 2026 revised map published by 31 January 2026. The valuation of the site on 1 February 2026 is €15 million. Community Homes Limited files its 2026 RZLT return by 23 May 2026 and RZLT of €450,000 arising on 1 February 2026 is deferred in accordance with 653AGA TCA 1997.

A commencement notice relating to the full development is submitted on 1 June 2026, being within 12 months of the date of grant of planning permission.

Community Homes Limited is obliged to make a declaration to Revenue within 30 days of the lodgement of the commencement notice to notify Revenue that the portion of the relevant site on which non-residential development has commenced is no longer within the scope of RZLT (see section [6.4](#)).

€315,000 of the pre-development deferred RZLT relates to residential development and is treated as deferred RZLT under section 653AH TCA 1997 which may ultimately be abated under section 653AH TCA 1997 (section [6.3](#)):

$$\text{€15 million} \times (70,000 / 100,000) * 3\% = \text{€315,000}$$

The pre-development deferred RZLT of €135,000, which relates to non-residential development, is no longer due and payable, in accordance with section 653AG TCA 1997 (section [6.4](#)):

$$\text{€15m} - (\text{€15m} - (70,000 / 100,000) * 3\%) = \text{€135,000}$$

#### 6.5.2 Sale of a relevant site within a group – sections 653AGA(4) and 653AH(4A) TCA 1997

RZLT which is deferred on the grant of planning permission (section [6.2](#)) or the commencement of residential development (section [6.3](#)) will not become due and payable on the sale or transfer of a relevant site, or part thereof, between companies which are members of the same group.

The terms “group” and “member of a group”, for this purpose, take their meaning from section 616 TCA 1997, see [TDM Part 20-01-03](#) for further information. In order for the relevant deferral to continue to apply, both the transferor company and the transferee company must also be within the charge to corporation tax.

Where a relevant site, or part of a relevant site, is transferred between companies in the same group, the transferee company is deemed to have acquired the relevant site, or part thereof, that is sold or transferred, at the time that it was originally acquired by the transferor company. This allows the transferee company to effectively ‘step into the shoes’ of the transferor company for the purpose of allowing the deferral to continue. If the deferred RZLT ultimately becomes due and payable, both companies are jointly and severally liable for the tax.

#### Example 55

Galway Homes Limited has two 100% subsidiary companies, Salthill Homes Limited and Barna Homes Limited. All three group member companies are within the charge to corporation tax.

Salthill Homes Limited acquires planning permission for a 10-hectare site in Salthill Co. Galway for the construction of houses and apartments on 2 July 2026. The site is a relevant site and is valued at €9 million.

RZLT arising on 1 February 2027 of €270,000 is deferred in accordance with section 653AGA TCA 1997, this amount is known as pre-development deferred RZLT.

Salthill Homes Limited decides to transfer the relevant site to Barna Homes Limited on 31 March 2027, due to financing difficulties. As such, Salthill Homes Limited is the transferor company and Barna Homes Limited is the transferee company.

The pre-development deferred RZLT does not become due and payable when the site is transferred, as the transfer is between group companies. Barna Homes Limited steps into the shoes of Salthill Homes Limited and continues to defer the pre-development deferred RZLT of €270,000 until 2 July 2027.

If a commencement notice is not lodged before 2 July 2027, the pre-development deferred RZLT of €270,000 and interest becomes due and payable. Both Barna Homes Limited and Salthill Homes Limited are jointly and severally liable for the tax.

In addition, Barna Homes Limited is deemed to have acquired the relevant site on 2 July 2026 being the original acquisition date that Salthill Homes Limited acquired the site, for the purposes of RZLT.

#### Example 56

Prime Ventures Limited owns a relevant site in County Dublin. Prime Ventures Limited is part of a large real estate group, the Ventures Group, which deals in property investment, property development and asset management. Planning permission for the development of multiple blocks of apartments on the site was obtained by Prime Ventures Limited from Dún Laoghaire-Rathdown County Council in April 2024 and development of the site commenced in January 2025. Prime Ventures Limited filed its RZLT return for 2025 by 23 May 2025 and RZLT of €80,000 was deferred in accordance with section 653AH TCA 1997. In June 2025, the Ventures Group undertakes a restructuring and the relevant site is transferred to a newly incorporated company, New Ventures Limited.

Prime Ventures Limited and New Ventures Limited are both members of the same group within the meaning of section 616 TCA 1997 and both companies are within the charge to corporation tax. Therefore, the transfer of the relevant site from Prime Ventures Limited to New Ventures Limited does not give rise to a cessation of the RZLT deferral under section 653AH TCA 1997. New Ventures Limited effectively 'steps into the shoes' of Prime Ventures Limited for RZLT purposes and can continue to defer RZLT once the requisite conditions are met.

New Ventures Limited defers RZLT in the years 2026, 2027, 2028 and 2029 in its RZLT returns. The planning permission expires in April 2029, prior to any certificates of compliance on completion being lodged.

All of the RZLT deferred in respect of the site in the years 2025 – 2029 inclusive becomes due and payable on the expiry of the planning permission. Prime Ventures Limited and New Ventures Limited are jointly and severally liable for the RZLT that was deferred and is now payable.

## 6.6 Appeal of inclusion of site on local authority map – section 653AE TCA 1997

The obligations of local authorities to prepare and publish draft annually revised maps, the opportunities for landowners to make submissions regarding the inclusion of their land on these maps and to have determinations made in respect of same, which may be ultimately appealed to ABP, are set out in detail in [Appendix 2](#).

The legislation provides for the repayment of RZLT paid, or a deferral of RZLT due, where the appeal, or any related judicial review process, in relation to the inclusion of a site on a draft annually revised map is unresolved one month prior to the publication of the annually revised map. If the appeal or judicial review process concludes in favour of the landowner, any RZLT paid from the date the appeal or judicial review request was lodged to the date the process concludes may be repaid. If an appeal or judicial review taken in relation to the inclusion of a site on a draft annually revised map, or a submission in relation to the amendment of a site's zoning, is unresolved by a return date, the liable person can defer payment of any RZLT due pending the outcome of the process. The deferral of RZLT pending the outcome of an appeal relating to the mapping process must be claimed by the liable person in the relevant RZLT return.

It should be noted that a deferral cannot be claimed in 2025 in respect of a rezoning submission made in respect of land included on the 2025 revised map published by 31 January 2025, as set out at section [6.1](#).

### 6.6.1 Outcome known by liability date

When an appeal or judicial review proceedings taken in relation to the inclusion of a site on residential zoned land annually revised map or the date from which lands are included on such maps, or a submission in relation to the amendment of a site's zoning, are determined in favour of the owner by the liability date of 1 February, the site will not be a relevant site for the purposes of RZLT with effect from the date the appeal or judicial review proceedings were lodged, or a submission to amend land zoning was made, as the case may be.

### 6.6.2 Repayment of tax

Where a site ceases to be a relevant site for the purposes of RZLT as a result of an appeal or judicial review regarding inclusion on the map or variation of a development plan, the owner of the site can make a claim for a refund of tax paid for the period from the date of the appeal or judicial review proceedings were lodged up until the date the site ceased to be a relevant site.

### Example 57

Jim owns a site in Adare, Co. Limerick that was included on the draft revised map for 2025 published by Limerick County Council on 1 February 2024. Jim was unsuccessful in his submission to the County Council and his subsequent appeal to ABP to have his land excluded from the 2025 revised map. Jim applies for a judicial review of the decision of ABP on 10 December 2024. The site is included in the 2025 revised map published by 31 January 2025.

As the site is on the local authority revised map for 2025, a charge to RZLT arises on the liability date 1 February 2025. The outcome of the legal proceedings is unknown at 23 May 2025 and Jim files his RZLT return and pays €20,000 in RZLT for 2025 on that date.

In July 2025 the court finds against ABP's decision. Jim's site is excluded from the next annually revised map published by the County Council, being the 2026 revised map, published by 31 January 2026.

Jim may claim a refund of the RZLT of €20,000 he paid in respect of 2025 as his site is deemed not to have been within the scope of RZLT from the date he applied for judicial review.

#### 6.6.3 Tax deferred – confirmation of appeal

If an appeal or judicial review taken in relation to the inclusion of a site on annually revised map, or a submission in relation to the amendment of a site's zoning, is unresolved by a return date, the liable person can defer payment of any tax due pending the outcome of the appeal or judicial review process or the completion of the process in relation to the variation of a development plan. Tax deferred under this section will either be due and payable (together with statutory interest) or abated, depending on the outcome of the appeal or judicial review proceedings or the process in relation to the variation of a development plan.

- Where a liable person defers payment and the appeal is found in favour of them or the site is no longer a site to which the tax applies arising from the variation of the local authority development plan, any deferred tax will not be due and payable.
- Where a liable person defers payment and the appeal or judicial review is not found in their favour or a variation of the local authority development plan is not made to amend a site's zoning, the liable person must amend any return in which a deferral was claimed and pay any tax and interest due.

### Example 58

Áine is a farmer in Mayo. Part of her land was zoned for residential purposes and serviced on 1 January 2022. This site was included in the draft revised map for 2025 published by Mayo County Council by 1 February 2024. Áine is unsuccessful in her submission to the County Council to have her land excluded from the map. Áine applies for a judicial review of the determination made by Mayo County Council on 20 November.

The site is included in the 2025 revised map published by 31 January 2025.

Áine is liable to RZLT in respect of the site on 1 February 2025. On 23 May 2025 the outcome of the judicial review is unknown and Áine applies to defer her payment of RZLT in the 2025 RZLT return.

In August 2025 the court finds that Mayo County Council's determination was correct. Áine must amend the 2025 return and pay the RZLT and interest that is due.

### 6.7 Planning permissions subject to appeal or judicial review – section 653AF TCA 1997

The legislation provides for the deferral of RZLT where a person cannot commence development due to a decision on the grant of planning permission in respect of a relevant site being appealed. Where the grant of planning permission is subject to judicial review proceedings an exemption is available. The deferral or exemption, as the case may be, will be available in respect of RZLT arising on liability dates following the date the planning permission which is the subject of the appeal or judicial review proceedings was granted until the appeal or judicial review proceedings are determined.

A deferral of RZLT may apply where a relevant site is subject to a 'relevant appeal'.

A 'relevant appeal' is an appeal to ABP in respect of a grant of planning permission (planning permission in this paragraph does not include a local authority consent which relates to local authority development), brought by a person other than the planning permission applicant or the owner of the land in question, and who is unconnected to the applicant or owner.

An exemption from RZLT may apply where a relevant site is subject to a 'relevant petition'.

A 'relevant petition' is –

- an application for judicial review of a decision of a local authority or ABP in respect of a grant of planning permission, or
- an appeal of a determination of a judicial review of a decision of a local authority or ABP in respect of a grant of planning permission

brought by a person other than the planning permission applicant or the owner of the land in question, and who is unconnected to the applicant or owner.

#### 6.7.1 Relevant appeal

A relevant site remains within the charge to RZLT even though development cannot proceed, while the appeal against a grant of planning permission is ongoing. RZLT paid in respect of a relevant site subject to appeal proceedings will be repaid where a relevant appeal, as outlined above, is determined in favour of the liable person, allowing development to commence. A repayment of all RZLT paid from the date on which planning permission, which is the subject of the appeal, was granted to the date on which the grant of planning permission was upheld will be made on foot of a claim by the liable person.

#### Example 59

Conor owns a farm on the outskirts of Donegal town, part of which is zoned for residential development and serviced. This land is included on the local authority map for 2025, which is published by 31 January 2025.

Conor files his RZLT return for 2025 and pays €14,000 tax on 23 May 2025. He is granted planning permission for 10 houses on 5 January 2026, however, Conor's neighbour objects to the construction of the houses and lodges an appeal to ABP 30 January 2026. Construction cannot commence while legal proceedings are ongoing and Conor pays RZLT of €14,000 on 23 May 2026.

On 22 June 2026, ABP issues a determination and the planning permission Conor was granted is upheld. Conor may claim a refund of the RZLT of €14,000 he paid in respect of 2026. If Conor has not commenced development by 1 February 2027, RZLT arising on that date will be deferred once he files an annual RZLT return ([section 6.2.1](#)). This RZLT will become due and payable if he does not commence development within 12 months of the ABP determination.

In circumstances where the outcome of a relevant appeal is unknown unknown at the next return date, the owner may elect in their RZLT return to defer the amount of tax due, pending the outcome of the appeal. A deferral of tax relating to an ongoing appeal of planning permission must be claimed in the liable person's RZLT return; it does not automatically apply.

A liable person may elect to defer payment of RZLT in successive annual RZLT returns until such time as the outcome of the appeal of planning permission is known. Whether RZLT deferred in accordance with this section becomes due and payable is dependent on the outcome of the appeal proceedings.

This deferral may continue until the appeal is determined and if: -

- the appeal upholds the grant of planning permission, the tax deferred is no longer due and payable, or

- the appeal overturns the grant of planning permission, the liable person must amend the returns in which a deferral was claimed and pay any tax and interest due.

A liable person who disposes of a site subject to a relevant appeal must amend any RZLT returns in which a claim to defer payment was made and pay any tax and interest due prior to the completion of the sale.

#### **Example 60**

Karl owns a site in Sligo town that is zoned for residential use and serviced on 1 January 2022. His land is included in the revised map for 2025 published by Sligo County Council on 31 January 2025. Karl is granted planning permission for the construction of 40 apartments in early January 2025, however, in late January 2025, a person unconnected to Karl who lives beside the site lodges an appeal against the planning permission.

The appeal has not been determined by 23 May 2025; Karl files his RZLT return and applies to defer payment of the tax. In August 2025, the planning permission granted to Karl is upheld. The deferred RZLT is not due and payable. Karl submits a commencement notice in September 2025. The RZLT due by Karl in respect of the next liability date (1 February 2026) is deferred as residential development has commenced, once Karl continues to file annual RZLT returns as they fall due.

#### **Example 61**

The facts are the same as in Example 60.

In this example, the appeal is successful and the grant of planning permission is overturned. Karl must amend the RZLT return he filed in May 2025 and pay the RZLT which he had deferred and interest due on same.

#### **Example 62**

The facts are the same as in Example 60.

In this example, the appeal has not yet been determined when Karl decides to sell the site in July 2025. Karl must amend the RZLT return he filed in May 2025 and pay the RZLT and interest due.

#### **6.7.2 Relevant petition**

In the case of judicial review proceedings against a grant of planning permission, on the making of a claim by the liable person, an exemption is available in respect of RZLT that arises on a liability date between the date on which the planning permission is granted until the date the relevant petition is determined. The exemption is available irrespective of the eventual outcome of the judicial review proceedings.

**Example 63**

Emma owns a site in Mullingar that is zoned for residential use and serviced on 1 January 2022. Her land was included in the final residential zoned land tax map published by Westmeath County Council on 1 December 2023 and on each of the subsequent annually revised maps prepared and published by Westmeath County Council. Emma is granted planning permission for the construction of a house on the site in October 2026, however, in December 2026, the owner of the site adjacent to Emma's site lodges an appeal to ABP against the planning permission.

The outcome of the appeal is unknown on 1 February 2027 and Emma chooses to defer the RZLT payment of €5,000 when filing her RZLT return on 23 May 2027.

ABP issues a determination on September 2027 such that the grant of planning is upheld, and the tax that was deferred during the appeal is no longer due and payable, however the neighbour subsequently applies for a judicial review of ABP's decision.

The judicial review proceedings are still ongoing on 1 February 2028. Emma claims an exemption in respect of the €5,000 RZLT liability when she files her 2028 RZLT return on 23 May 2028. In November 2028, the court finds that ABP's decision was correct and the planning permission Emma was granted is upheld. No further RZLT obligations arise for Emma in respect of 2027 and 2028 at this time.

## 6.8 Deferral of tax during application to retain unauthorised development or for substitute consent - Section 653AFA TCA 1997

In situations where land is currently subject to an unauthorised use but meets all other conditions for exclusion from RZLT in accordance with section 653B(i) and (ii), the tax may be deferred if an application is made to the relevant local authority for retrospective authorisation of the development, pending the outcome of the application. Only the tax arising from the date of the making of the application to regularise the development may be deferred.

If retention permission or substitute consent is granted, then the land will not be considered a relevant site for the purposes of RZLT from the date the application was made, and the liable person may make a claim for repayment of any RZLT paid after that date.

Where a liable person makes a claim to Revenue to defer the tax while the application is being considered, and the application is successful, then the deferred tax is no longer due and payable. However, if the application is unsuccessful, they must amend each return in which they claimed the deferral and pay the tax and interest due.

A liable person who disposes of a site while the application for retrospective authorisation of the development is being considered must amend any RZLT returns in which a claim to defer payment of the tax was made and pay any tax and interest due prior to the completion of the sale.

### Example 64

Valerie operates a shop in Mallow in an area zoned for residential use. Many of her customers live nearby and she pays commercial rates, however, she has not obtained planning permission for the shop and, as such, it is within the scope of RZLT. If the shop was an authorised development it would meet the requisite conditions to be excluded from RZLT by virtue of section 653B(i) TCA 1997.

On 10 December 2024, she applies to Cork County Council for retention permission. As Valerie's shop appears on the 2025 revised map published by Cork County Council by 31 January 2025, it is liable to RZLT on 1 February 2025. Valerie files an RZLT return and pays the tax due by 23 May 2025. In September 2025, retention permission is granted. Valerie may make a claim for repayment of the RZLT she has paid in respect of 2025, as her site is deemed to have been outside of the scope of RZLT from the date of her application for retention permission.

### Example 65

Samantha owns a site on which there is an unauthorised development, but which meets all other criteria to be excluded from RZLT. She applies to her local authority for retention permission in November 2024 and claims a deferral of RZLT in her 2025 RZLT return while her application is pending. In July 2025, while the application is still being considered, Samantha agrees to sell the site. She must now amend her 2025 RZLT return and pay the tax and interest due.

### Example 66

Gregory owns a site in Thurles which is zoned for mixed-use and which is integral to his motor repair business. He developed a garage on the site without planning permission and, therefore, although the site meets all other criteria to be excluded from RZLT under section 653B(ii) TCA 1997, it is a relevant site for the purposes of the tax. As such, site appears on the 2025 revised map published by Tipperary County Council on 31 January 2025.

In November 2024, Gregory applied to Tipperary County Council for retention permission and in May 2025 he makes a claim in his 2025 RZLT return to defer the tax while the decision is pending. In August 2025, Gregory's application for retention permission is refused. He must now amend his 2025 RZLT return and pay the tax and interest due.

## 6.9 Deferral of tax during appeals in respect of applications to retain unauthorised development or for substitute consent - Section 653AFB TCA 1997

Where a person's application for retention permission or substitute consent is refused, they may appeal the decision or apply for a judicial review of the decision. Should the appeal or judicial review lead to the grant of retention permission or substitute consent, the land will not be considered a relevant site for the purposes of RZLT from the date the original application was made, and they may make a claim for repayment of any RZLT paid after that date. However, the charge to RZLT that was deferred is only removed where that application is remitted to the local authority or An Bord Pleanála for determination and is subsequently granted.

If the person had already sought a deferral of the tax under **section 653AFA TCA**, they may make a claim to continue that deferral while the appeal or judicial review is ongoing. A person may also claim a deferral of tax arising while the appeal or judicial review is ongoing. If the appeal or judicial review leads to the grant of retention permission or substitute consent, RZLT arising from the date of the original application will no longer be payable. However, if it is unsuccessful, they must amend all returns covering the periods for which the tax was deferred and pay the tax and interest due. Additionally, if they dispose of the land while the appeal or

judicial review is pending, they must amend their returns and pay the tax and interest due.

### **Example 67**

The facts are the same as in Example 66, except that in this example, Gregory decides to appeal against the refusal of his application for retention permission. In May 2026, the appeal has not yet been decided and Gregory makes a claim to continue deferring the tax deferred in 2025 and to claim a deferral of tax arising in 2026. In August 2026, Gregory's appeal is successful and retention permission is granted. The site is deemed to have been outside of the scope of RZLT from the date of the original application in November 2024. The deferred RZLT is no longer due and payable.

## **6.10 Sites subject to a relevant contract - Section 653AHA TCA 1997**

Where a landowner is subject to pre-existing contractual obligations which prevent them from developing their land, they may claim an exemption from RZLT for the period of the contract once certain conditions are met.

The contract must be a "relevant contract". A relevant contract is a written lease which does not exceed 35 years, that was entered into prior to 1 January 2022 and that it is reasonable to consider prevents the owner from developing the site. The period of the relevant contract is deemed to be the period during which development is precluded under the terms of the contract.

Where land is subject to a relevant contract, the liable person can claim an exemption from RZLT for the duration of that contract. They must file an annual RZLT return for each year in which the exemption applies.

However, this exemption does not apply where the parties to the relevant contract include the owner of the relevant site and a person connected (within the meaning of section 10 TCA 1997) with the owner. Additionally, the exemption does not apply where it would be reasonable to consider that the relevant contract was not entered into for bona fide commercial reasons and forms part of an arrangement where one of the main purposes is the avoidance of tax.

Where only part of a site is subject to a relevant contract, the amount of RZLT that is due is calculated based on the area of the site that is not subject to the relevant contract expressed in terms of the overall area of the site.

### **Example 68**

Henrik owns a relevant site of 2 hectares, in respect of which an RZLT liability for 2025 of €1,000 is arises on 1 February 2025.

However, in April 2021, Henrik entered into a contract to lease 0.5 hectares of the relevant site to a local farmer for five years. The terms of the contract preclude him from developing that part of the site.

Henrik may make a claim for an exemption from the RZLT liability which arises in respect of the part of the site that is subject to the lease – the claim is made in the annual RZLT return which must be filed by 23 May each year. On making the claim in his 2025 RZLT return, Henrik's liability to RZLT in that year is  $\text{€}5,000 \times (1.5/2) = \text{€}3,750$ .

## 7 Documentation requirements – section 653AJ TCA 1997

### 7.1 Books and records to be kept

The legislation sets out the obligations of a liable person to keep books and records for the purposes of RZLT. Proper books and records must be maintained to enable the liable person to complete full and true returns for the purposes of RZLT.

The definition of "records" is broad and includes accounts, books of account, documents and other data maintained manually or by electronic, photographic or other processes. The definition of "records" is discussed further in TDM [Part 38-03-17](#). Records can be maintained in either a manual or electronic form. The records to be maintained for the purposes of RZLT include, but are not limited to, books, accounts and documents relating to:

- a commencement notice, certificate of compliance on completion, planning application and planning permission as they relate to a relevant site,
- the valuation of a relevant site, or part of a relevant site, on the valuation date or other specified date, as obtained by the liable person,
- any claim to an exemption, abatement or deferral of RZLT,
- the purchase or sale of a relevant site by the liable person, and
- the liable person's evidence of title to a site.

Records and linking documents must be kept in a written form in either Irish or English and, if not in written form, then subject to the provisions of section 887 TCA 1997, in an electronic format. Section 887 TCA 1997 provides that records may be generated, stored, maintained, transmitted, reproduced or communicated by any electronic, photographic or other process that:

- provides an assurance as to the integrity of the record from the time it is first generated as an electronic record,
- allows the record to be displayed in an intelligible format or produced in an intelligible printed format,

- allows ready access to the record either in electronic or printed format,
- conforms to the information technology and procedural requirements set out by Revenue.

Further details in respect of section 887 TCA 1997 are contained in TDM [Part 38-03-17](#).

A more recent version of this manual is available.

## 7.2 Length of time records to be kept

1. In general, records are required to be kept for 6 years from the end of the year in which a return to which the records relate is filed.
2. Where the liable person is a company, and that company is wound up or dissolved, books and records must be kept for 5 years from the date on which the company is wound up or dissolved. Where a company is being wound up, it is the liquidator that is responsible for the maintenance of books and records for the company. Where the company is dissolved and no liquidator was appointed, the most recent company directors are responsible for the maintenance of the records of the company.
3. Where the liable person dies, the executor or administrator of a deceased person's estate shall keep the books and records for 5 years from the date of death of the liable person.

A person who fails to keep any records relating to RZLT is liable to a penalty of €3,000.

## 8 Engaging independent experts – section 653AA TCA 1997

### 8.1 Process of engagement of an expert

In certain circumstances, Revenue may wish to engage an independent expert to verify certain information included in an RZLT return, in particular in relation to the calculation of the tax or the claim for an exemption, deferral or abatement.

Revenue may engage an expert to assist in ascertaining:

- i. the market value of a relevant site,
- ii. whether a building is a residential property,
- iii. whether the grounds and buildings adjoining a residential property are appropriate to residential use,
- iv. whether works have permanently ceased on a relevant site,
- v. the total area of a relevant site and the area of such a site which is being developed for residential purposes,
- vi. the proportion of a site which has been completed on the last day of planning permission relating to the site, and
- vii. the total gross floor space of buildings in a development for which planning permission has been granted, and the total gross floor space of dwellings within such a development.

Before disclosing any information to an independent expert, a Revenue official authorised for this purpose must notify the liable person of:

- the intention to engage an independent expert,
- the information intended to be shared with the independent expert, and
- the identity of the expert.

The liable person has 30 days to decide if the use of that independent expert would in any way prejudice their trade or business. If it would, then the authorised Revenue official will identify a different independent expert and will notify the liable person accordingly and give them an opportunity to respond. If there is a dispute between Revenue as to whether or not the appointment of the expert would be prejudicial, the matter may be appealed to the TAC.

## 8.2 Valuation of assets

Section 911 TCA 1997 applies for the purposes of RZLT, subject to certain modifications. This section provides that an “authorised person” may inspect any asset for the purposes of ascertaining its value and reporting it to Revenue. It also provides that where the asset is land, an authorised person may enter on the land for the same purposes. However, where the asset is a private residence an authorised person may only enter it with the consent of the occupier or on foot of a Court Order issued by a Judge of the District Court. Further information on the valuation of assets for tax purposes is included in TDM [Part 38-04-16](#).

The modifications enable an expert engaged by Revenue to have the same powers as an ‘authorised person’, engaged under section 911 TCA 1997. Furthermore the expert can be engaged to ascertain and report on all of the matters specified in [section 8.1](#).

## 9 Right of appeal

As noted in [section 3](#), landowners may make submissions to local authorities where they dispute the inclusion of their land on draft annually revised maps. Where the landowner does not agree with the determination of the local authority, they may appeal to ABP (see [Appendix 2](#) for further detail).

A person who does not agree with an assessment or amended assessment raised by Revenue or the application of a surcharge (see [section 4.9](#) and [section 4.10](#)) can appeal to the independent Tax Appeals Commission (TAC). Appeals relating to Revenue's valuation of a property must be made to the Land Values Reference Committee.

### 9.1 Appeals to TAC<sup>5</sup>

TAC is an independent body that adjudicates and determines disputes between Revenue and taxpayers in relation to the taxes and duties dealt with by Revenue. There are detailed statutory provisions in Part 40A TCA 1997 setting out the procedures to be followed in respect of appeals made to the TAC.

### 9.2 Appeals to the Land Values Reference Committee (LVRC)

An appeal against a Revenue assessment on the grounds that the valuation placed by Revenue on a site is too high is to be made to the LVRC and not to the TAC.

The LVRC appoints a valuation expert called a property arbitrator from a panel of arbitrators to determine the disputed property value.

Further information in relation to appeals to the LVRC is contained in TDM [LPT Part 09-01](#).

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<sup>5</sup> The TAC was established by the Finance (Tax Appeals) Act 2015. This Act, inter alia, contains provisions dealing with the appointment and functions of the Commission and the Appeal Commissioners.

## 10 Other issues

### 10.1 Repayment of tax on site not suitable for development – section 653AD TCA 1997

In certain circumstances, a local authority may determine that a site, or part of a site, that is subject to RZLT is affected in terms of its physical condition to the extent that development of the site or part of the site cannot take place. This may be due to contamination of the land or the presence of archaeological or historic remains.

To be considered unsuitable for development, the local authority must issue a written determination to the owner to that effect and specify the date from which the site (or part of the site) is determined to have been affected to such an extent that development cannot take place. This means that: -

1. the site will no longer be considered a relevant site for the purposes of RZLT from the date specified in the local authority notice, and
2. the liable person may make a claim for repayment of RZLT paid in respect of a site which is later determined to be unsuitable for development.

Where only part of a site is affected, the repayment claim is based on the portion of tax paid on the part of the affected site. The apportionment of tax paid is based on the area of the site affected expressed in terms of the overall area of the site. A specific formula is provided to determine the amount of RZLT that is repayable.

Where tax is deferred on foot of the grant of planning permission ([section 6.2](#)) or commencement of residential development ([section 6.3](#)) and a local authority subsequently confirms that the site, or part of thereof, was not suitable for development from a date preceding the application of the deferral, on the making of a claim by the liable person, the deferred tax in respect of so much of the site that is not suitable for development will not be due and payable. A formula is provided to determine the amount of deferred RZLT no longer due and payable.

#### Example 69

Siobhan's 5,000-square metre site in Arklow, Co. Wicklow is zoned for residential development and serviced on 1 January 2024. It is included on the local authority annually revised map published by Wicklow County Council on 31 January 2025 and Siobhan pays RZLT of €90,000 in May 2025 and May 2026.

Siobhan is granted planning permission for 36 houses on the site in July 2026 and lodges a commencement notice in January 2027. As she has commenced development before 1 February 2027, RZLT arising on that date is deferred. In June 2027, a horde of gold coins, which are considered archaeological remains, is found in an area comprising 1,000 square metres of the site. The relevant local authority issues a notice that the part of the site where the coins were found was unsuitable for development from a date prior to the commencement of residential development.

The following formula determines the amount of RZLT that is repayable:

$$C = T \times (A_{\text{part}} / A_{\text{total}})$$

where:

<b>C</b> is equal to	the amount of refundable RZLT
<b>T</b> is equal to	The total amount of RZLT paid in respect of the relevant site
<b>A<sub>part</sub></b> is equal to	the area, in square meters, of the part of the site no longer suitable for development
<b>A<sub>total</sub></b> is equal to	the total area, in square meters, of the site.

Siobhan may make a claim for repayment of a portion of the RZLT paid based on the area of the site that is unsuitable for development.

$\text{€36,000} = \text{€180,000} \times (1,000 \text{sq metres} / 5,000 \text{sq metres})$  Siobhan may submit a claim for repayment of RZLT in the amount of €36,000.

#### Example 70

Property Build Limited owns a 10,000-square metre site in Boyle, Co. Roscommon. The site is a relevant site for RZLT purposes. The site receives a grant of planning permission for both residential development and a community hall on 15 January 2025. The site is valued at €1 million and the RZLT liability of €30,000 arising on 1 February 2025 is deferred under section 653AGA TCA 1997 (section [6.2](#)).

Before development can commence, it is confirmed that part of the site contains archaeological remains and is not suitable for development. Roscommon County Council notifies Property Build Limited on 20 August 2025 that 2,000 square metres of the relevant site was not suitable for development from a date preceding the date of the grant of planning permission.

The portion of the pre-development deferred RZLT relating to the part of the site which cannot be developed is determined by the following formula:

$$C = T \times (A_{\text{part}} / A_{\text{total}})$$

where:

<b>C</b> is equal to	the amount of pre-development deferred RZLT that is not due and payable.
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<b>T</b> is equal to	The total amount of pre-development deferred RZLT in respect of the relevant site.
<b>A<sub>part</sub></b> is equal to	the area, in square meters, of the part of the site no longer suitable for development.
<b>A<sub>total</sub></b> is equal to	the total area, in square meters, of the site.

$$\text{€}6,000 = \text{€}30,000 \times (2,000/10,000)$$

On the making of a claim by Property Build Limited, €6,000 of pre-development deferred RZLT is no longer due and payable.

#### Example 71

Declan is building a house on a 1,000 square metre site in Bundoran, Co. Donegal. He receives planning permission on 3 December 2024 and lodges a commencement notice with Donegal County Council on 23 January 2025. The site is a relevant site for RZLT purposes and is valued at €40,000. Declan files his 2025 RZLT return by 23 May 2025 and RZLT of €1,200 arising on 1 February 2025 is deferred under section 653AH TCA 1997 (section [6.3](#)).

Declan discovers historical artefacts on the site on 3 June 2025. He notifies the relevant authorities and on 30 July 2025, Donegal County Council confirms that 100 square metres of the relevant site was not suitable for development from a date preceding the commencement of development.

The portion of the pre-development deferred RZLT relating to the part of the site which cannot be developed is determined by the following formula:

$$C = T \times (A_{part} / A_{total})$$

where:

<b>C</b> is equal to	the amount of deferred RZLT that is not due and payable.
<b>T</b> is equal to	The total amount of deferred RZLT in respect of the relevant site.
<b>A<sub>part</sub></b> is equal to	the area, in square meters, of the part of the site no longer suitable for development.
<b>A<sub>total</sub></b> is equal to	the total area, in square meters, of the site.

$$€120 = €1,200 \times (100/1,000)$$

On the making of a claim by Declan, €120 of deferred RZLT is no longer due and payable.

## 10.2 Restriction of deduction – section 653AK TCA 1997

RZLT is not deductible for the purposes of calculating profits or gains to be charged to income tax, corporation tax or capital gains tax. It is also not deductible in calculating USC or the domicile levy.

### **Example 72**

Jane owns a site in Killarney town centre. Kerry County Council's development plan at 1 January 2022 identifies the site as being zoned suitable for residential development.

Kerry County Council has included the site on its 2025 revised map prepared for the purposes of RZLT. Jane pays RZLT of €15,000 for 2025.

Jane sells the site in December 2025 for €525,000 and is subject to Capital Gains Tax on the sale of the site. No deduction is allowed for RZLT incurred by Jane in calculating the chargeable gain arising on the sale of the site.

### **Example 73**

Eoin carries on a trade of dealing in land as a sole trader. He owns a site in Carlow town. Carlow County Council's development plan at 1 January 2022 identifies the site as being zoned suitable for residential development and includes the site on the 2025 revised map prepared for the purposes of RZLT. Eoin pays RZLT of €18,000 for 2025.

Eoin sells the site in December 2025 for €600,000 and is subject to Income Tax on the sale of the site. No deduction is allowed for RZLT incurred by Eoin in calculating his taxable profits.

## 10.3 Preparation and delivery of return by person acting under authority – section 653W TCA 1997

The legislation provides that anything that a liable person is required or permitted to do for the purposes of RZLT may be done by a person acting under their authority, such as an agent. Where a return is prepared and filed by a person acting under the authority of a liable person, the relevant provisions apply as if the return had been filed by the liable person.

## 10.4 Death – section 653AI TCA 1997

Specific RZLT rules apply on the death of a liable person. In essence, the personal representatives of the deceased step into the place of the liable person for the purposes of RZLT for the duration of the administration of the deceased's estate, and until such time as another person becomes the new liable person in respect of the relevant site(s).

For the purposes of RZLT, "personal representative" has the same meaning as in Chapter 1 of Part 32 TCA 1997 and is considered a single continuing body of persons. Section 1047 and 1048 TCA 1997 apply, subject to certain adaptations – see TDM [Part 46-01-02](#).

On the death of a liable person, the personal representative of the deceased is deemed to be the liable person in respect of any relevant site(s) for the duration of the administration of the estate; this treatment continues until another person becomes the new liable person. As such, the personal representative assumes responsibility for all RZLT obligations in this period and meets these obligations as if they acquired and dealt with the relevant site in the same manner as the deceased. This means that the transfer of a relevant site to the personal representatives is not considered a change of ownership for the purpose of RZLT, and any provision of the RZLT legislation which applied to the site prior to the transfer of the site to personal representatives continues to apply.

Any RZLT which arises in respect of liability dates which occur between the date of death and the completion of the administration of the estate ("post-death tax") is due and payable on the earlier of the following dates:

1. 12 months from the grant of probate or grant of letters of administration of the deceased person's estate, or
2. 24 months from the date of death of the deceased person.

However, if the administration of the estate is completed before either of these two dates arise, the post-death tax is no longer due and payable. To avail of this treatment, RZLT returns for each liability date which arises from the date of death to the earlier of the two events mentioned above must be made in accordance with the legislation.

### Example 74

Eamonn is a farmer in Co Laois, who owns land which was zoned for residential purposes and serviced on 1 January 2022. This land appeared on the 2025 revised map published by Laois County Council by 31 January 2025. Eamonn makes his 2025 RZLT return and pays the tax due for 2025 on 23 May 2025. Eamonn dies on 1 September 2025. A grant of probate issues in respect of Eamonn's estate on 1 November 2026 and the administration of the estate is completed on 15 January 2027.

In these circumstances, the post-death tax comprises the 2026 RZLT liability, which

arose on 1 February 2026 and fell due and payable on 23 May 2026. The personal representatives made a return in respect of the 2026 liability date on 23 May 2026. As the administration of Eamonn's estate was completed within 12 months of the grant of probate, and within 24 months of Eamonn's death, and RZLT returns due in this period were made in an accurate and timely manner, the post-death tax is no longer due and payable.

If the administration of the Eamonn's estate was not completed until 15 December 2027, the post-death tax, which now comprises the RZLT liability for 2026 and 2027, continues to be due and payable, as the administration of the estate was not completed within 12 months of the grant of probate, nor within 24 months of Eamonn's death.

If, immediately prior to their death, the deceased person owned a site which was determined to be unsuitable for development due to its physical condition, the personal representatives of the deceased may make a claim for a refund of tax that the deceased person would have been entitled to make.

If, immediately prior to their death, the deceased person owned a site which was subject to a "relevant contract", within the meaning of section 653AHA, the terms of which precluded development, the personal representatives of the deceased may make a claim for an exemption from RZLT arising in the course of the administration period.

If, immediately prior to their death, the deceased person owned a site which:

- (i) could not be developed due to appeal or judicial review proceedings in respect of the inclusion of the site on a draft revised map, as published by the relevant local authority, or
- (ii) could not be developed due to appeal or judicial review proceedings in respect of a grant of planning permission in respect of the site, or
- (iii) would have been outside of the scope of RZLT if it had not been subject to unauthorised development and either the owner prior to their death, or the personal representative after their death on behalf of the estate, applied for retention permission or substitute consent or, such retention or substitute consent being refused, appealed or sought judicial review of the decision,

the personal representatives of the deceased may seek repayment, deferral or exemption from RZLT in respect of such sites, should the deceased person have been entitled to do so. Should any tax so deferred become payable during the administration period, it will become a charge on the land. If tax in respect of a relevant site continues to be deferred because of an ongoing appeal or judicial review at the end of the administration period, the beneficiary of such a site takes the place of the deceased and may continue to defer the tax in accordance with those provisions. Any charge on the land that arises in these circumstances will cease to apply if the tax to which the charge relates would not be payable by a beneficiary of the relevant site to which the charge relates, had they been the liable person with respect to that relevant site at the date of death of the deceased.

If, on the date of death, RZLT is deferred on foot of the grant of planning permission or because residential development is ongoing in respect of all or part of a relevant site owned by the deceased, the personal representatives take the place of the deceased person for the purposes of deferring RZLT. Tax so deferred will become a charge on the land at the end of the administration period.

If tax in respect of a relevant site continues to be deferred at the end of the administration period, the beneficiary of such a site takes the place of the deceased and may continue to defer the tax in accordance with that provision. Any charge on the land that arises in these circumstances will cease to apply if the tax to which the charge relates would not be payable by a beneficiary of the relevant site to which the charge relates, had they been the liable person with respect to that relevant site at the date of death of the deceased.

#### 10.5 No Owner Registered – sections 653Q(4) and 653AM TCA 1997

If no person has registered as the owner of land which is subject to RZLT, any unpaid tax and interest which arises in respect of that land becomes a charge on the land.

Should the unpaid RZLT, including any surcharge and interest thereon, exceed 110% of the market value of a relevant site on a valuation date, Revenue may commence a process which may result in this land becoming the property of the State.

The first step in this process is the publication by Revenue of a notice in Iris Oifigiúil, which includes the following:

- (i) that the issue of the notice is the first step in a process that may result in the relevant site becoming the property of the State,
- (ii) the address of the relevant site,
- (iii) the folio number(s) of the relevant site, if available,
- (iv) the name of the local authority where the relevant site is located, and
- (v) notification that the Minister for Public Expenditure and Reform may, after 6 months has passed from the date of the publication of the notice, apply to the High Court for an order that the relevant site is the property of the State.

Should no person have registered as the owner of the relevant site within 6 months of this notice, the Minister for Public Expenditure and Reform may make an ex parte application to the High Court to have the site become the property of the State.

The High Court will give direction as regards the serving or publication of notice of the application to have a site become the property of the State; a final determination by the High Court will not be given until the Court's direction in relation to the serving or publication of such a notice has been complied with and until such time as the Court considers reasonable has lapsed.

The High Court may order that the relevant site is the property of the State from the date of the order, provided the following matters are shown to the Court's satisfaction:

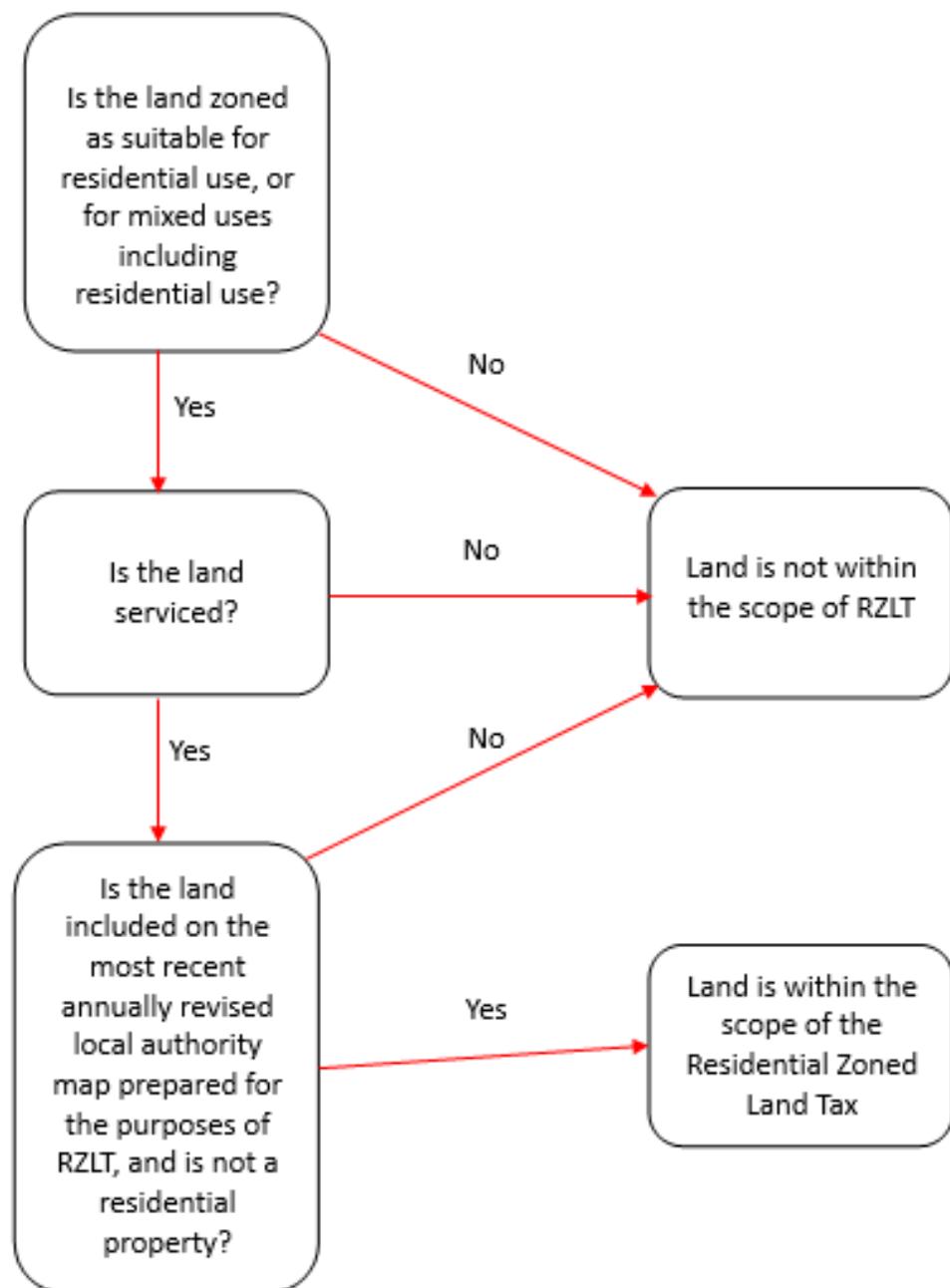
- (i) the site is a relevant site,
- (ii) no person has registered as an owner in respect of the site, and
- (iii) unpaid RZLT, and interest thereon, which has become a charge on the site, exceeds 110 per cent of the market value of a site on a valuation date.

Subject to an appeal to the Court of Appeal, such an order of the High Court is conclusive evidence, binding on all persons, that the relevant site is property of the State from the date the order is made. This applies, irrespective of whether a person had notice of an application to have a site become property of the State, or otherwise.

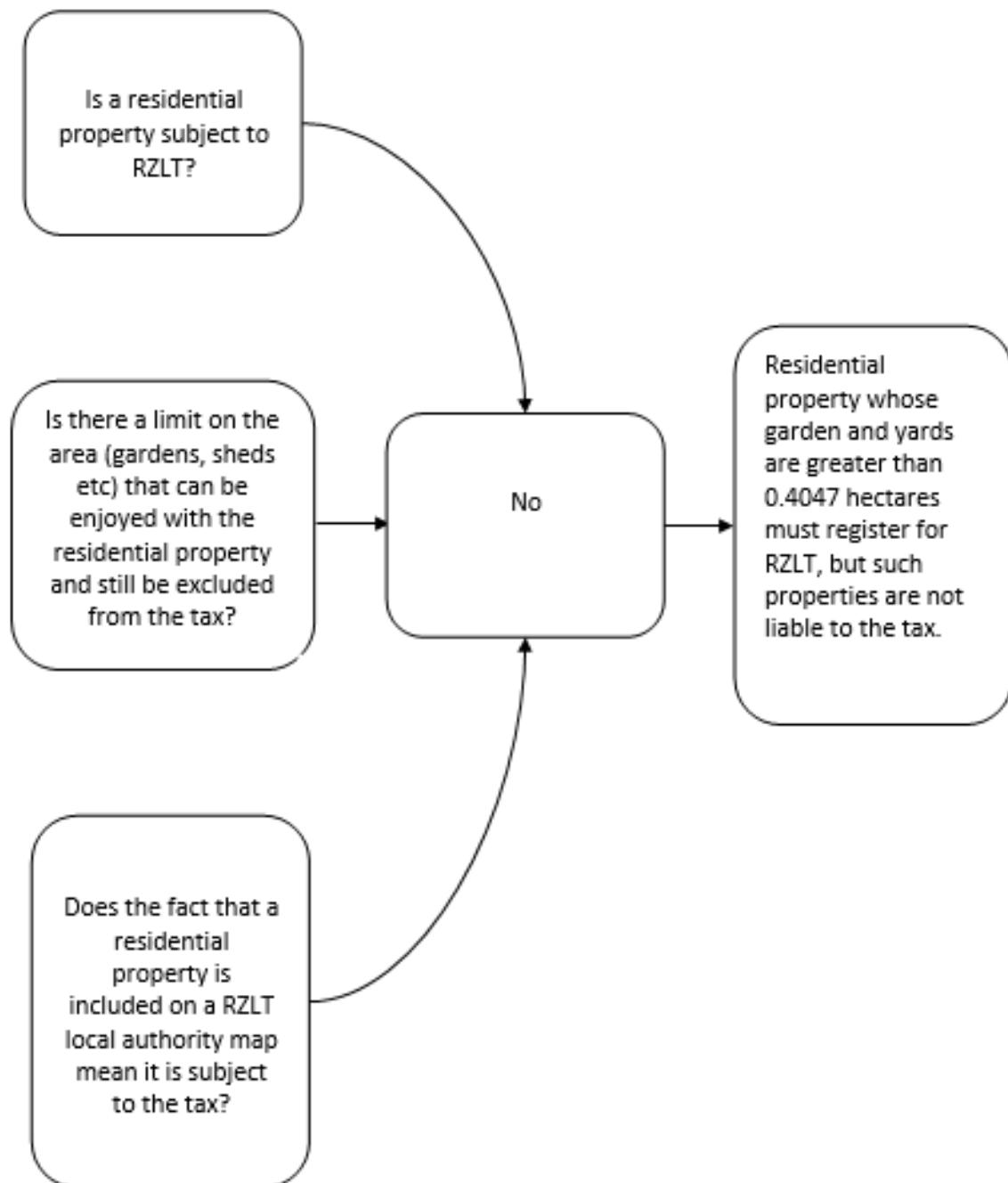
Should a site become the property of the State on foot of such an order, the site vests in the Minister for Public Expenditure and Reform and, following the order, the site concerned is registered land under the Registration of Title Act 1964, the registered owner being the Minister for Public Expenditure and Reform.

## 11 Diagrams and timelines

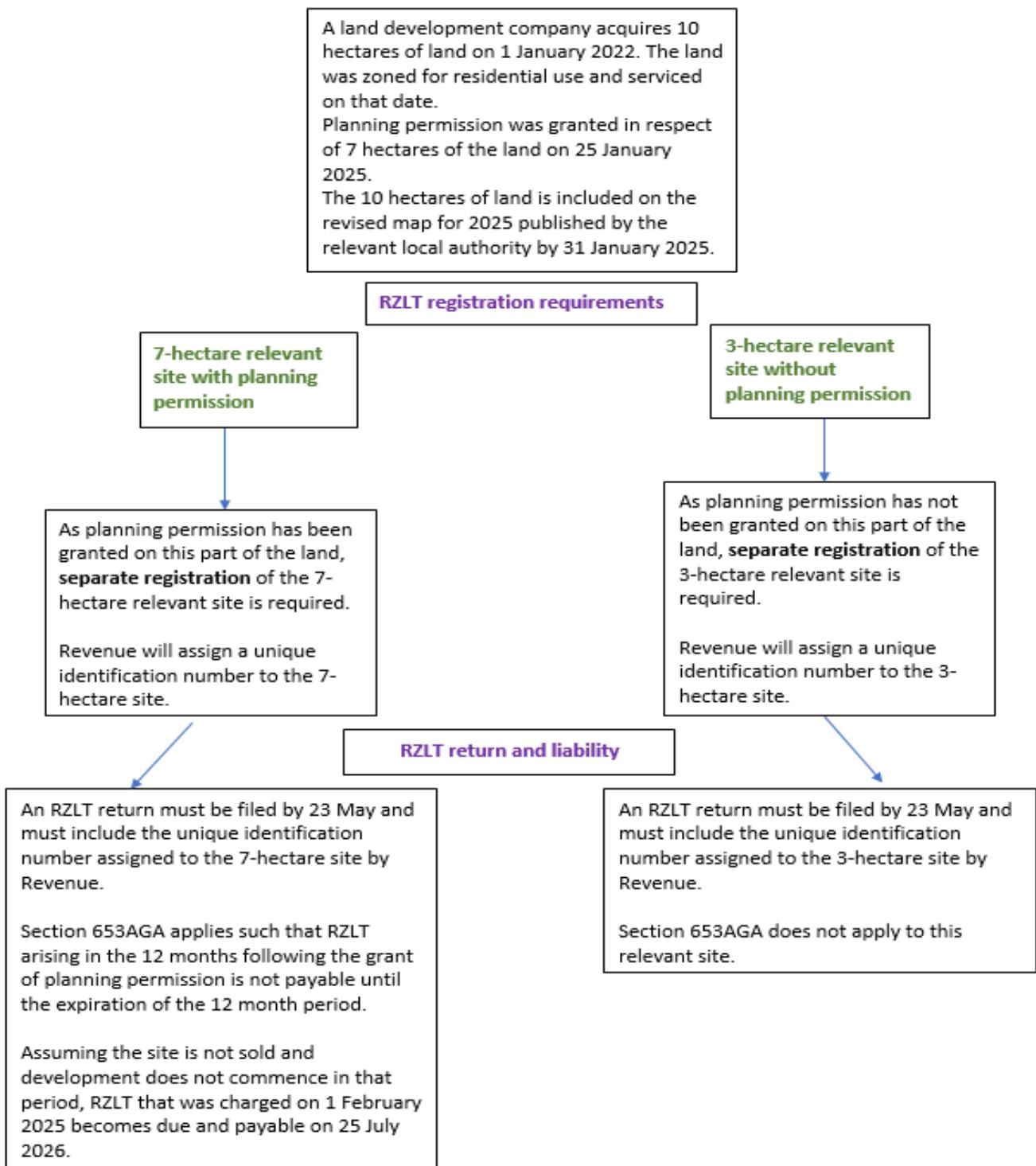
### 11.1 Is the land within the scope of Residential Zoned Land Tax (RZLT)?



## 11.2 Are private homes and gardens subject to RZLT?



## 11.3 Planning permission granted – 2 relevant sites



## 11.4 Deferral of RZLT on commencement of residential development

**3 conditions to be fulfilled for RZLT to be deferred on a relevant site on commencement of residential development:**

Full site developed for residential purposes

1. Full planning permission has been granted for the development of the site

2. Planning permission relates to the residential development of the entire site

3. Commencement notice has been lodged with relevant local authority

Residential Zoned Land Tax due on the next liability date arising after all conditions are met, is deferred.

Site developed for a mixture of purposes including residential

1. Full planning permission has been granted for the development of the site

2. Planning permission is for development of the site for a mix of residential and non-residential purposes

3. Commencement notice has been lodged with relevant local authority

Residential Zoned Land Tax due on the next liability date arising after all conditions are met, is deferred in respect of that portion of the site that is being developed for residential purposes. Where conditions are met, that portion of the site which is being developed for non-residential purposes may cease to be a relevant site.

## 11.5 Timeline for annual revision of RZLT maps

Due date for publication of draft annually revised map	Due date for submissions to local authority	Due date for determinations by local authority on exclusion or date on which relevant criteria was met	Due date for appeal to ABP	Due date for determination of appeal by ABP	Due date for publication of annually revised map
1 February	1 Apr *	1 July	1 Aug	16 weeks from the date of the notice of appeal	31 Jan

\* or later in exceptional circumstances

In 2025 only, a landowner has the opportunity to request the rezoning of land if it appears on the annually revised map published by 31 January 2025. The submission must be made between 1 February and 1 April 2025. The local authority must acknowledge the rezoning submission by 30 April 2025.

## 12 Appendix 1 Mapping process in 2022 and 2023

A summary of the mapping process undertaken in 2022 and 2023 is provided here. This process allowed for the exclusion of land included in draft and supplemental maps from the final map published on or before 1 December 2023, which indicated the land that was then within the scope of the tax, where it was established that the conditions for land which appeared on the draft and supplemental maps to be subject to the tax were not met.

In addition, a landowner whose land was zoned suitable for residential use could make a submission to the relevant local authority requesting a change to the zoning of lands included on a draft or supplemental residential zoned land tax map. See [Appendix 3](#) for further information regarding the opportunities for landowners to request the rezoning of land included on certain maps.

**As the liability to the tax was deferred for one year in Finance (No.2) Act 2023, a liability to RZLT did not arise in respect of land included on the final maps for 2024 published by 1 December 2023.**

### 12.1 Draft Map

The first draft maps were prepared by local authorities in 2022. Local authorities were required to prepare and publish a draft map, in respect of their functional area, identifying land that it considered to be serviced and zoned for residential development. A local authority was required to publish the draft map on its website and make a copy of the map available for inspection at its offices by 1 November 2022.

In addition to publishing the draft maps, each local authority was required to publish a notice in a local newspaper notifying the public of the publication of the draft map and providing details of the website and local authority office at which the draft revised map could be viewed.

A submission and appeal mechanism was provided for, whereby a landowner could make a submission to the local authority in respect of land included on the draft map, if they did not believe that the land met the relevant criteria for inclusion on the draft map or to dispute the date on which the land first met the relevant criteria. Where the local authority did not agree with the landowner's initial submission, a subsequent appeal by the landowner to An Bord Pleanála (ABP) was also provided for. Provision was also made for any other person to make a submission to a local authority regarding including land which they believed met the criteria, being land that is not included on the draft map, on a future map. An appeal mechanism did not apply in such circumstances.

### 12.2 Supplemental map

During 2023, each local authority also prepared a further draft map, referred to as a supplemental map, for its functional area updated for additional land not previously

included in the draft map that met the relevant criteria one month prior to the publication of the supplemental map. Such additional land included that which had been identified on foot of submissions made in respect of the draft map.

The supplemental map was published on local authority websites by 1 May 2023 and a copy of the map was made available for inspection at local authority offices from this date.

In addition to publishing a supplemental map, each local authority was required to publish a notice in a local newspaper notifying the public of the publication of the supplemental map and providing details of the website and local authority office at which the supplemental map could be viewed.

A submission and appeal mechanism for landowners similar to that which applied in respect of draft maps was provided for.

### 12.3 Final map for 2024

The final map, which reflected the outcome of the submission and appeal processes in respect of the draft and supplemental maps, was published on or before 1 December 2023.

**As the liability to the tax was deferred for one year in Finance (No.2) Act 2023, a liability to RZLT did not arise in respect of land included on the final map for 2024.**

### 12.4 Timeline in relation to local authority maps published in 2022 and 2023

#### Draft Map – key dates

- The local authority published the draft map on or before **1 November 2022**;
- A person was able to make a submission regarding the draft map to the local authority not later than **1 January 2023**;
- In the case of a submission made by an owner seeking to have their land excluded from the map or to change the date on which the land first met the relevant criteria, the local authority notified the owner of its determination on or before **1 April 2023**;
- The local authority, before making its determination, could request additional information from the owner, or other third party, within **21 days** of receipt of the submission;
- The owner, or other third party, had **21 days**, from the request being made, to provide the information requested to the Local Authority;
- A landowner who wished to appeal the local authority determination to ABP could do so by **1 May 2023**;
- ABP notified the owner of its determination not later than 16 weeks from the date of the notice of appeal.

### Supplemental Map – key dates

- The local authority published a supplemental map not later than **1 May 2023**;
- A person could make a submission, in relation to the supplemental map, to the local authority not later than **1 June 2023**;
- In the case of a submission made by an owner seeking to have their land excluded from the map or to change the date on which the land first met the relevant criteria, the local authority notified the owner of its determination, not later than **1 August 2023**;
- The local authority, before making its determination, could request additional information from the owner, or other third party, within **21 days** of receipt of the submission;
- The owner, or other third party, had **21 days**, from the request being made, to provide the information requested to the local authority;
- A landowner who wished to appeal the local authority determination to ABP could do so not later than **1 September 2023**;
- ABP notified the owner of its determination not later than 8 weeks from the date of the notice of appeal.

### 2024 Final Map – key date

- The local authority published the final map for 2024 by **1 December 2023**.

### Mapping Process in 2022 and 2023 – Summary

	Due date for publication	Due date for submissions to local authority	Due date for determinations by local authority on exclusion or date on which relevant criteria was met	Due date for appeal to ABP	Due date for determination of appeal by ABP
<b>Draft Map</b>	1 Nov 2022	1 Jan 2023*	1 April 2023	1 May 2023	16 weeks from the date of the notice of appeal
<b>Supplemental Map</b>	1 May 2023	1 June 2023	1 Aug 2023	1 Sept 2023	8 weeks from the date of the notice of appeal
<b>2024 Final Map</b>	1 Dec 2023	N/A	N/A	N/A	N/A

\* or later in exceptional circumstances

## 13 Appendix 2 Annual revision of maps – section 653M

The process for the preparation and publication by local authorities of draft annually revised and annually revised maps identifying land within the scope of RZLT is outlined in [section 3](#) above. A more detailed summary of the process for the ongoing annual revision of maps is provided here. The relevant legislation is set out in Chapter 2 of Part 22A, TCA 1997, in particular section 653M.

A local authority will revise and publish the annually revised map previously published for the purposes of RZLT by 31 January each year, beginning in 2025. The updated map is referred to as an 'annually revised map'.

The annually revised map identifies land satisfying the relevant criteria, which is land within the scope of RZLT, and specifies the date on which the land first met the criteria for inclusion, when this date is after 1 January 2022.

The process for the preparation and publication of the draft annually revised map (which is published in the year preceding that in which the annually revised map is published), the making of submissions in relation to the draft annually revised map and the issuing of determinations by a local authority in response to such submissions, are as set out in sections 653C to 653E and sections 653I to 653L of the TCA 1997, subject to certain modifications outlined in section 653M.

### 13.1 Draft annually revised map published by local authorities – section 653C TCA 1997

The draft annually revised map prepared by the local authority will include land it considers meets the **relevant criteria** on 1 January each year.

In addition, it will -

- specify the date on which the land first met the criteria, where that date is after 1 January 2022, and
- specify, in hectares, the area of land that meets the relevant criteria.

The draft annually revised map will be published on the local authority website on or before 1 February each year and a copy of the map will be made available for inspection at its offices on or before 1 February each year.

In addition to publishing a draft annually revised map, each local authority must publish a notice in a local newspaper notifying the public of the publication of the map and providing details of the website and local authority office at which the draft annually revised map can be viewed.

**Existing residential property may appear on local authority maps prepared for the purposes of RZLT, nonetheless, RZLT is not payable in respect of residential properties. An owner of a residential property that is included on an annually**

**revised map will however be required to register for RZLT if their garden and yards are greater than 0.4047 hectares, but no RZLT is payable.**

The local authority notice must also alert landowners of the opportunity to make a submission to their local authority if they believe that the land in question does not meet the criteria for inclusion on the draft annually revised map.

See [Appendix 3](#) for further information regarding the limited opportunities for landowners to request the rezoning of land included on certain maps.

### 13.2 Submissions and determinations on the draft annually revised map – sections 653D and 653E TCA 1997

Landowners whose land is included on a draft annually revised map should review the map and consider if their land meets the criteria for inclusion on the map. A landowner can make a submission to their local authority in writing by 1 April of each year. A local authority may, in exceptional circumstances, accept submissions relating to a draft annually revised map after 1 April.

A submission relating to a draft annually revised map must relate to:

- the inclusion in, or exclusion from, the annually revised map, or
- the date on which land first meets the criteria for inclusion on a local authority annually revised map.

The submission must include the name and address of the person making the submission. The address (both email and postal address) to whom submissions should be made will be included on the notification published by the local authority in respect of the draft annually revised map. All submissions received by the local authority (excluding personal data) will be published on the local authority website by 11 April of each year.

Where a landowner makes a submission relating to a draft annually revised map, they must include an Ordnance Survey Ireland<sup>6</sup> map at a scale at which their site can be accurately identified.

It is open to any interested party to make a submission in respect of a draft annually revised map. However, a local authority is only obliged to respond and provide a determination on a submission made by the owner of land included on the draft annually revised map. In this regard, a landowner should have proof of ownership of a site available when making a submission to their local authority in respect of land included on a draft annually revised map. The local authority may request proof of ownership in determining if it is obliged to respond to the landowner.

In the course of considering submissions, the local authority may seek further information from the owner of the site, Irish Water, the National Roads Authority or

<sup>6</sup> <https://store.osi.ie/index.php/professional-products/land-and-property.html>

from a person referred to in article 28 of the Planning and Development Regulations 2001. The local authority must request this information within 21 days of receipt of the submission; a response to the local authority request is required within 21 days of the request being received.

Where a local authority receives a submission from a landowner relating to land included on the draft annually revised map, it will issue a written determination in response where the submission relates to: -

- the exclusion of land from an annually revised map on the basis that it does not meet the relevant criteria, or
- an amendment to the date on which land first met the conditions for inclusion on the local authority annually revised map.

The local authority will notify the landowner of its determination no later than 1 April of the relevant year. The local authority notification will also advise the landowner of their right of appeal in respect of its determination to ABP.

### 13.3 Appeal to An Bord Pleanála – section 653J TCA 1997<sup>7</sup>

The legislation provides that a person who does not agree with a determination issued by the local authority in relation to a draft annually revised map may appeal the determination to ABP. ABP<sup>8</sup> is a national independent planning body that decides appeals on planning decisions made by local authorities as well as direct applications.

A local authority determination issued in response to a submission made by a landowner in respect of land included on a draft annually revised map (see [section 13.2](#)) must set out the reason(s) for the determination. This will facilitate the landowner in stating the grounds for the appeal when completing the notice of appeal to be submitted to ABP. The notice of determination should also advise the landowner about their right of appeal and how to exercise this.

An appeal of a local authority determination issued in response to a submission on a draft annually revised map must be made in writing to ABP by 1 May of the relevant year in which the map is published.

ABP will consider the local authority determination subject to the appeal and the grounds for appeal. In its deliberations it may consult with the owner of the land, the local authority and other relevant parties such as Irish Water, National Roads Authority and other bodies included under Article 28 of the Planning and Development Regulations 2001, as amended. ABP must request this information within 21 days of receipt of the submission; a response to the ABP request is required within 21 days of the request being received.

<sup>7</sup> <https://www.pleanala.ie/en-ie/home>

<sup>8</sup> Part VI of <http://revisedacts.lawreform.ie/eli/2000/act/30/revised/en/html>

An appeal of a local authority determination issued in respect of submissions on a draft annually revised map will be decided by ABP not later than 16 weeks from the date of the notice of appeal.

The options available to ABP in respect of an appeal made to it of a local authority determination are:

1. confirm the local authority's determination,
2. set aside the local authority's determination and allow the appeal, or
3. partially confirm the local authority's determination and set aside part of the local authority's determination and allow the appeal in part.

ABP will notify the owner and the local authority of its decision as soon as practicable after making its decision.

### 13.4 Outcome of appeal unknown – section 653L TCA 1997

Where a landowner has appealed to ABP or taken judicial review proceedings in relation to the inclusion of a site on a local authority map, and the outcome of the appeal or judicial review process is unknown 30 days prior to the publication of the annually revised map, the area of land subject to the appeal or judicial review will be included on the annually revised map and will be subject to RZLT. However, the landowner may defer the RZLT liability which arises in the course of such appeals and/or judicial review proceedings in accordance with section 653AE TCA 1997 – see [section 6.6](#) for further details.

### 13.5 Publication of annually revised map – section 653K TCA 1997

When revising the map each year, local authorities must follow the provisions that are set out in paragraphs (a) to (f) of section 653K(1) TCA 1997.

In preparing an annually revised map, each local authority will have regard to and reflect, as appropriate, the following in the map:

- determinations in response to submissions made on a draft annually revised map regarding the inclusion of land on a map, or the date on which such land met the relevant criteria,
- where a determination in respect of a submission on a draft annually revised map has been appealed, the outcome of the appeal,
- changes made to the zoning of land as a result of a review of a development plan, a variation of a development plan or the amendment of a local area plans by a local authority as a result of which land no longer meets the relevant criteria ([Appendix 3](#)),
- determinations of applications to retain unauthorised development or for substitute consent, and

- the effect of any changes in service capacity as regards water supply or wastewater treatment, as a result of which land no longer satisfied the relevant criteria.

### 13.6 Receipt of information by Revenue – section 653N TCA 1997

Revenue is required to notify a local authority when it becomes aware that zoned serviced residential development land in the local authority's functional area has not been included on the most recently published draft annually revised map or annually revised map. The local authority will assess the information provided to it and take this information into account when preparing the next draft annually revised map.

A more recent version of this manual is available.

## 14 Appendix 3 Submissions on land zoning – section 653I TCA 1997

The process by which local authorities prepare development plans is set out in the Planning and Development Act<sup>9</sup> 2000 (as amended). Local authorities are also responsible for preparing and adopting local area plans.

Section 10 of the Planning and Development Act 2000 (as amended) requires that development plans include objectives for the zoning of lands for particular purposes, in the interest of proper planning and sustainable development.

A landowner whose land is zoned suitable for residential use could make a submission to the relevant local authority requesting a change to the zoning of lands included on a draft map published by 1 November 2022, the supplemental map published 1 May 2023 and the draft revised map for 2025 published by 1 February 2024. Finance Act 2024 provided for a further opportunity for landowners to make a submission to the relevant local authority requesting a change to the zoning of lands included on the revised map for 2025 published by 31 January 2025. Further details in respect of the most recent opportunity to request the rezoning of land on the revised map for 2025 is set out in [section 6.1](#) above.

A rezoning submission relating to the initial draft map published by 1 November 2022 was required to be made by 1 January 2023. A rezoning submission relating to a supplemental map published 1 May 2023 was required to be submitted by 1 June 2023. A rezoning submission in respect of the draft revised map for 2025, which was published by 1 February 2024, was required to be submitted by 31 May 2024.

Landowners were required to have proof of ownership of a site available when making a submission to their local authority to request a change of zoning. The local authority was required to evaluate the submission received and consider whether a variation of its development plan was appropriate. In the case of a submission relating to the draft revised map for 2025 published by 1 February 2024, the local authority was required to notify the owner of its decision by 31 July 2024.

Finance Act 2024 introduced a further opportunity for landowners to make a submission requesting the rezoning of land that is included in the 2025 annually revised map published by 31 January 2025. The submission must be submitted to a local authority between 1 February 2025 and 1 April 2025.

A landowner who makes such a rezoning request can claim an exemption from RZLT in 2025 where certain conditions are met, as outlined in section 6.1. **In order to claim the exemption, the landowner must make a rezoning request in the period 1 February 2025 to 1 April 2025 even if they have requested a change to the zoning of the land previously.**

The local authority will provide written acknowledgement of receipt of the landowner's submission no later than the 30 April 2025. The written acknowledgement will confirm receipt of the landowner's request and provide

<sup>9</sup> sections 9-17 <https://www.irishstatutebook.ie/eli/2000/act/30/enacted/en/html>

details of the land or part thereof, if any, that is subject to a current planning permission or planning application for residential development.

The local authority will issue their determination on the rezoning request on or before 30 June 2025.

Written submissions or observations made to a local authority to vary land zoning shall be published on the website of the local authority within 10 working days of receipt, subject to certain exceptions.

If land that was zoned for residential use or for a mixture of uses, including residential use, is re-zoned in the formation or variation of the area's development plan, the next annually revised map should reflect this. Any land that is no longer zoned suitable for residential use will not be included in an annually revised map.