

Guidelines on the Operation of Residential Zoned Land Tax (RZLT)

RZLT Registration

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

Document updated March 2025

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Executive Summary

These guidelines are designed to provide information in relation to the registration of sites for Residential Zoned Land Tax (RZLT) for customers and their agents.

RZLT Overview

RZLT was introduced in the Finance Act 2021 and is contained in Part 22A of the Taxes Consolidation Act 1997.

It is an annual self-assessed tax, calculated at 3% of the market value of land within its scope.

Generally, the tax applies to land that is included on an annually revised map prepared by a local authority and which is not a residential property.

Owners of a residential property that is **subject to LPT** and whose garden and yards are greater than 0.4047 hectares are not within the charge to RZLT but **are required to register for RZLT if their property is included on an annually revised map**.

Owners of land within scope will, from 2025 onwards, be required to first register for RZLT and then make an annual return to Revenue.

RZLT is due for payment by the liable person, generally the owner of the property, on or before the 23 May following the liability date to which the payment relates.

What land does RZLT apply to?

Land that is zoned as being suitable for residential development, or for a mixture of uses that includes residential use, and is serviced, is within the scope of RZLT, with certain exceptions. Land that is within the scope of the tax is identified on an annually revised map prepared by each local authority for their respective administrative area.

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

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.

Owners of a residential property that is **subject to LPT** and whose garden and yards are greater than 0.4047 hectares are not within the charge to RZLT but **are required to register for RZLT if their property is included on an annually revised map**.

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.

Liability date of a relevant site

The liability date for RZLT is 1 February annually, commencing in 2025. The owner of a relevant site on the liability date is liable to RZLT in respect of that site and must pay the tax on or before the return date for the relevant year, which is 23 May in that year.

For land that met the RZLT criteria on 1 January 2022 or in the course of 2022, RZLT will be:

- charged on 1 February 2025
and
- the annual return and payment are due on or before 23 May 2025.

For land that met the RZLT criteria after 1 January 2022, RZLT will be:

- charged on 1 February of the third year after the year it comes within scope.

More than one owner of a relevant site

Where there is more than one liable person in relation to a relevant site, only one return is required to be prepared and delivered. A liable person is the owner of land that is included on an annually revised residential zoned land tax map and is not an existing residential property on the liability date, being 1 February each year. The return will be prepared and delivered by the designated liable person on behalf of all liable persons.

Who is required to register for RZLT?

RZLT operates on a self-assessment basis. Owners of land that is included on an annually revised map, other than owners of a residential property with a garden or yard less than 0.4047 hectares, must register for the tax.

Pay and file obligations for RZLT

If the site is subject to RZLT, the customer must make an annual return to Revenue and pay any liability by 23 May of each year, beginning in 2025.

Interest, penalties and surcharges will apply, as appropriate, in cases of non-compliance with the tax, including:

- undervaluation of land subject to the tax
- late filing of returns.

Detailed records must be maintained relating to RZLT.

ROS users please see Section 1. Further information on ROS and who may use this service may be found [here](#).

myAccount users (including PAYE customer registered for LPT) please see Section 2. Further information on myAccount and who may use this service may be found [here](#).

2025 Rezoning Submission

The Finance Act 2024 provides an opportunity for a rezoning request to be submitted to the relevant local authority in respect of land which appears on the revised map for 2025 published on 31 January 2025.

Where certain conditions are met, a landowner may claim an exemption from RZLT for 2025 on foot of making such a rezoning request. You must contact your local authority to make this rezoning request.

In order to claim the exemption for 2025, this request must be submitted to the local authority even where a previous rezoning request has been submitted. Further information on this rezoning process is available on gov.ie/rzlt

To claim this exemption, you must register for RZLT and file a 2025 RZLT return by 23 May 2025.

1. ROS Customer Registration for RZLT

These steps can only be completed once the customer is registered for ROS. If the customer is not registered for ROS, refer to Appendix I.

If the customer is registered for myAccount, please see Section 2 for further information on the registration process.

The following section details how ROS customers can register a site for RZLT.

- 1.1 Log into ROS and on the “My Services” tab, select “Manage Residential Zoned Land Tax” in the “Other Services” section.

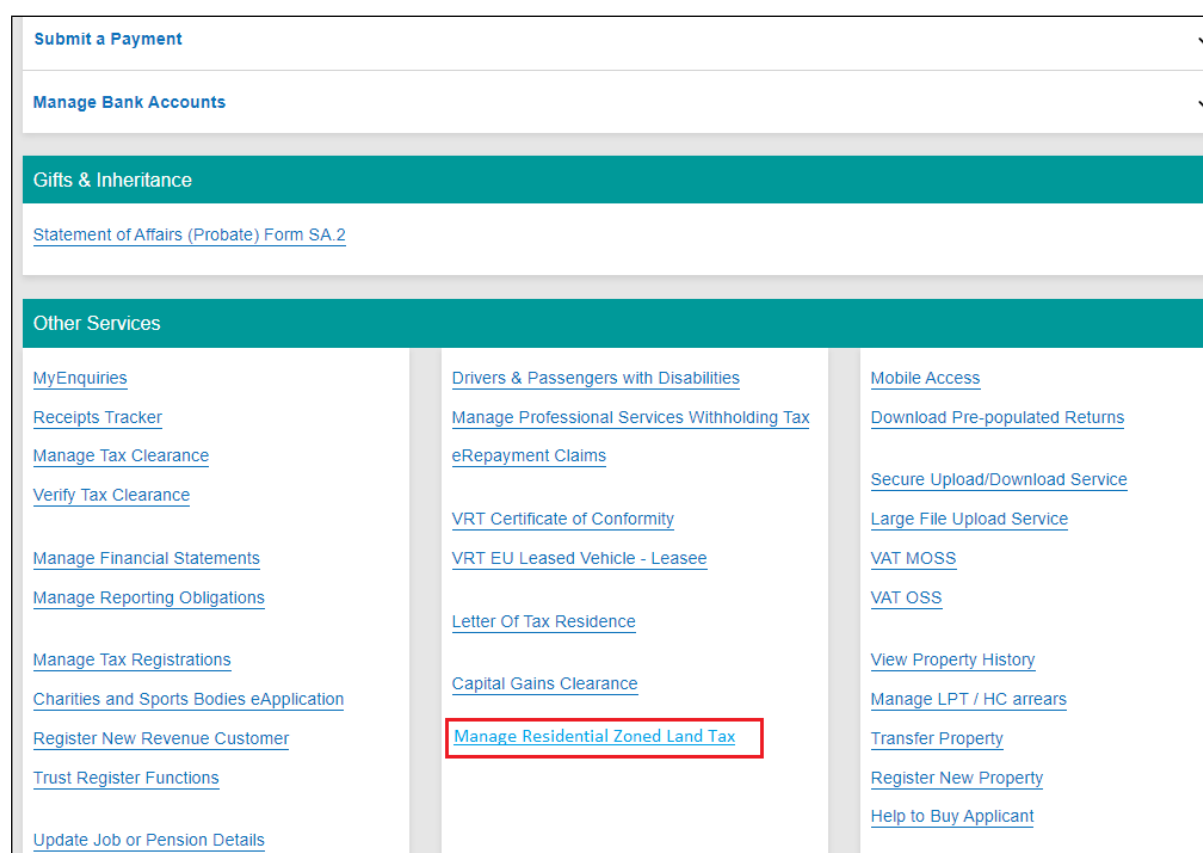


Figure 1 ROS Home page - Manage Residential Zoned Land Tax screen

1.2 Select “Register a site” from the RZLT Portal screen.

Revenue
Clárú agus Cúntas na hÉireann
2018 Tax and Customs

Manage Residential Zoned Land Tax

[← ROS homepage](#)

Residential Zoned Land Tax (RZLT)

From 2025, a new Residential Zoned Land Tax (RZLT) will be charged each year on land that:

- Is zoned for residential use and
- Has access to necessary services such as water supply, roads and lighting.
- Has been included in the local authority RZLT map.

Register a site for RZLT

This function allows you to register a site for RZLT.

[Register a Site](#)

View Sites

This function allows you to view sites owned by you that are registered for RZLT.

[View Sites](#)

File RZLT Returns

This function allows you to file RZLT returns and also amend previously filed RZLT Returns.

[File RZLT Returns](#)

Make a Payment

This function allows you to make a payment of RZLT for a specific site.

[Make a Payment](#)

File a Requirement

This function allows you to file RZLT requirements relating to a relevant site, for example;

- Register a new site where subsequent to becoming a relevant site, planning permission is granted in respect of a portion of the site.
- A site is going to be developed wholly or partly for the purpose other than residential development.

[File RZLT Requirements](#)

Site Transfers/Sales

This function allows you to notify Revenue when a transfer or a sale of a site takes place.

[File Transfer/Sale Return](#)

Figure 2 – RZLT Portal Home screen

- 1.3 Take note of the details required for a site registration and once satisfied all details are available click “Continue”. Select “Cancel” to cancel the site registration process.

Revenue
Clárú agus Cúntas na Míreann
Eithne, Teicníc agus Cúntas

Manage Residential Zoned Land Tax

RZLT Overview

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It is an annual, self-assessed tax, calculated at 3% of the market value of land within its scope.

The tax applies to land that, on or after 1 January 2022, is zoned as being suitable for residential development and is serviced.

Owners of land within scope will, from 2025 onwards, be required to first register for RZLT and then make an annual return to Revenue.

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.

What land does RZLT apply to?

- ✓ Land that is zoned as being suitable for residential development and is serviced, is within the scope of RZLT. 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.
- ✓ Land that meets the criteria to be included on the final or revised residential zoned land tax map, and is not a residential property, is subject to RZLT and is known as a "relevant site".
- ✓ An owner of a residential property that is included on a residential zoned land tax map will be required to register for RZLT if their garden and yards are greater than 0.4047 hectares, but no RZLT is payable.

What do I need?

To complete an RZLT registration, you will need the following information :

- ✓ Relevant Site details - Address, Size (in hectares) of the relevant site, Local Authority details
- ✓ Parcel ID (see Local Authority published map), Folio number
- ✓ Tax registration numbers for all Liable Owners

To complete an RZLT return, you will need the following information :

- ✓ Market value of the relevant site on the valuation date
- ✓ Details necessary relating to Exemption, Deferral, Appeal or Abatement of Residential Zoned Land Tax

Official Address of the Filer is:

If your address is out of date, please update it before continuing. This can be done by clicking the "Profile" tab on the My Services screen on ROS.

By clicking Continue you are confirming the above address details are correct.

Figure 3 - Site Registration screen


- 1.4 Complete all details required in relation to the site, click “Next”.
- Enter the address associated with the site.
 - Enter the Folio number associated with the site – select Folio number not available, Folio number application submitted or Other.
 - Enter the Parcel ID associated with the site as per the local authority map.
 - Where a customer owns land on which the local authority has issued multiple Parcel IDs, a single (primary) Parcel ID should be entered with all other relevant Parcel IDs entered on the RZLT annual return.
 - Where multiple Parcel IDs have been issued for an area of land by the local authority, the total area (in hectares) of the land should be registered on one site registration.
 - Enter the size in hectares of the associated site.
 - Enter the Local authority Name associated with the site.
 - Select Yes/No if the site has a garden/yard that is greater than one acre and is usually enjoyed with a dwelling.
 - If Yes, enter the LPT Property ID.
 - If No, enter the date RZLT may be charged on the site, or would be charged but for the commencement of non-residential development.¹
 - Select Yes/No if there are other owners associated with the site.
 - Select option for Nature of Ownership Interest.

¹ Where land met the relevant criteria on 1 January 2022, or in the course of 2022, RZLT is charged on 1st February 2025. Where land first meets the relevant criteria after 1 January 2022, RZLT may be charged in the third year after the year in which it met the criteria. Where land meets the criteria after 1 January 2022, the date it met the relevant criteria is specified on the annually revised map.

You may or may not see a date featured beside your relevant site on the local authority’s annually revised map.

- **If a date features on the annually revised map in respect of your relevant site**, this is the date that the local authority considered your land to have satisfied the criteria to be included on the annually revised map.
- **If there is no date featured in respect of your relevant site on the annually revised map**, it means the local authority considered your land to have satisfied the criteria for inclusion on the map on 1 January 2022.

Further guidance may be found [here](#).



Manage Residential Zoned Land Tax

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Register a Site

Please enter details of your site below.

Address Line 1 *

Address Line 2 *

Address Line 3

County *

--- Select ---

Do you know the folio number for the site? * ⓘ

No Yes

Parcel ID * ⓘ

Size (Hectares) * ⓘ

Local Authority Name *

--- Select ---

Is your site a garden/yard that is greater than one acre and is usually enjoyed with a dwelling? * ⓘ

No Yes

Are there other owners of this site? * ⓘ

No Yes

Nature of ownership interest *

--- Select ---

Next →

Figure 4 – Register a site screen

- 1.5 The Site Details Summary screen is presented. Review all details to ensure they are accurate. If the details are not accurate, click “Back” and correct details on the previous screen. Tick the declaration check box to declare that all details provided are true and accurate, click “Submit” to register the site.

Revenue
City of Cork
City of Cork
City of Cork

Manage Residential Zoned Land Tax

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Site Details Summary

Please confirm the Site details before proceeding

Address	[REDACTED]
Reason provided for why you do not have a folio number for the Site	Folio Number not available
Parcel ID	[REDACTED]
Size (Hectares)	20
Local Authority Name	[REDACTED]
Is your site a garden/yard that is greater than one acre and is adjoining a dwelling?	No
Date the site became liable to RZLT	01/02/2024
Nature of ownership interest	Freehold

Liable Persons:

Tax type	Tax registration number	Nature of ownership interest	Designated Liable Person
CUST	[REDACTED]	Freehold	Yes

Official Address of the Filer
[REDACTED]

By checking this box, I declare that the details provided in this form are true and accurate. *

Submit →

Figure 5 – Site details summary screen

- 1.6 Enter the ROS password, click “Sign & Submit”.

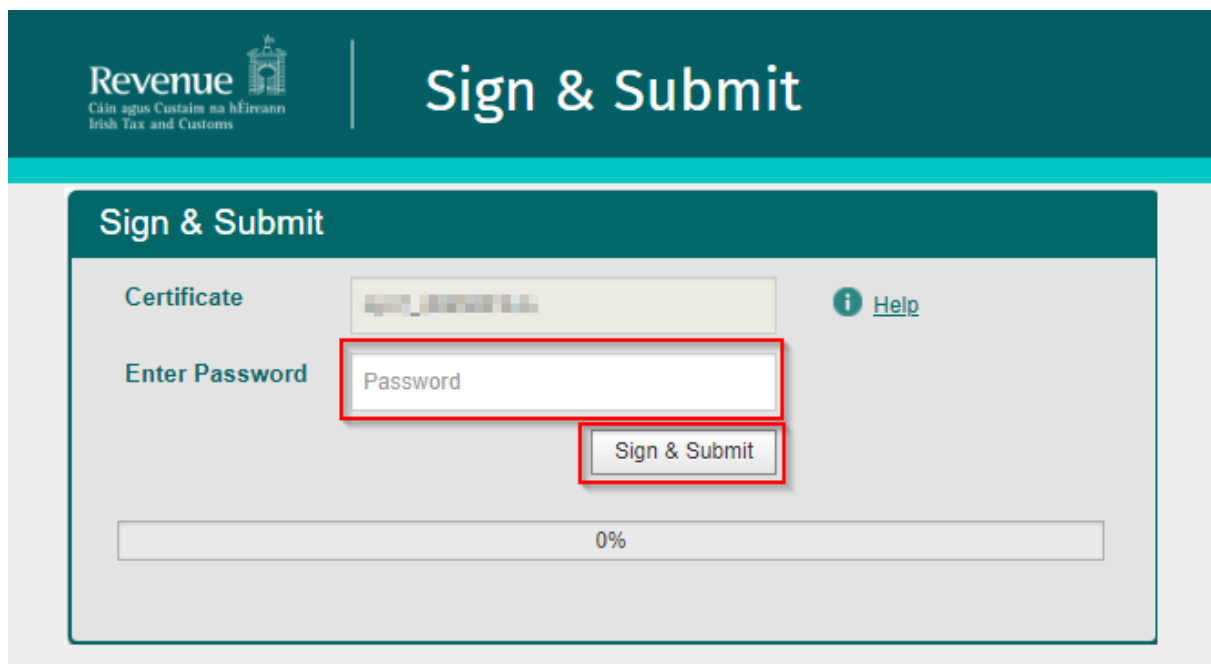


Figure 6 – Sign & submit screen

- 1.7 The Thank you screen is presented. Click on “RZLT Portal” to return to the RZLT Portal home screen.

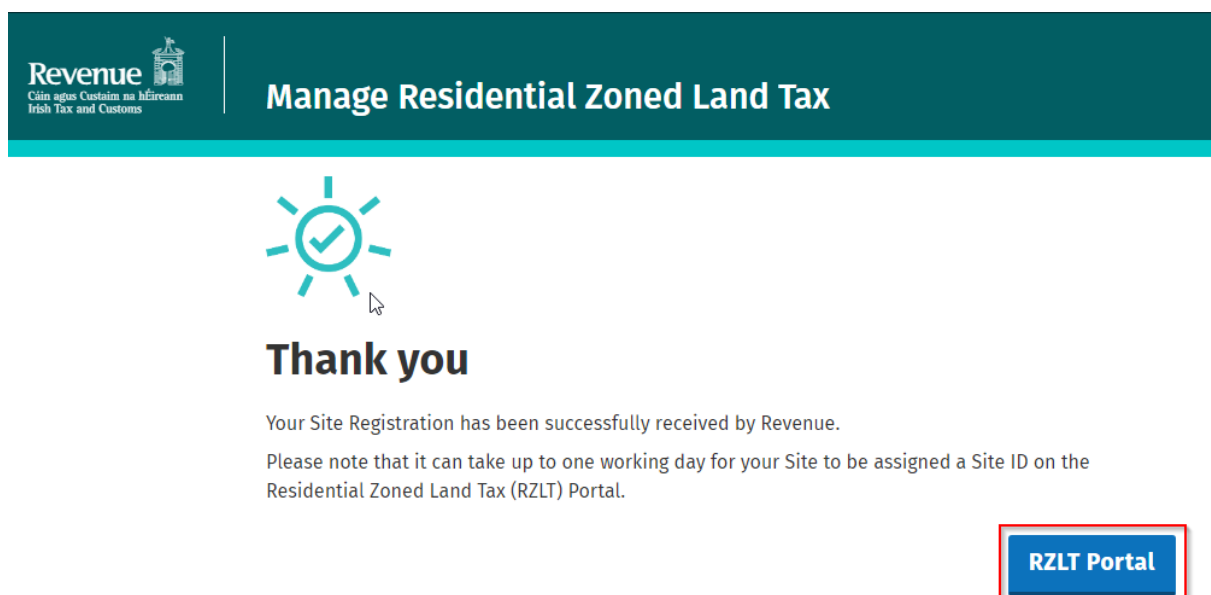


Figure 7 – Site registration successful screen

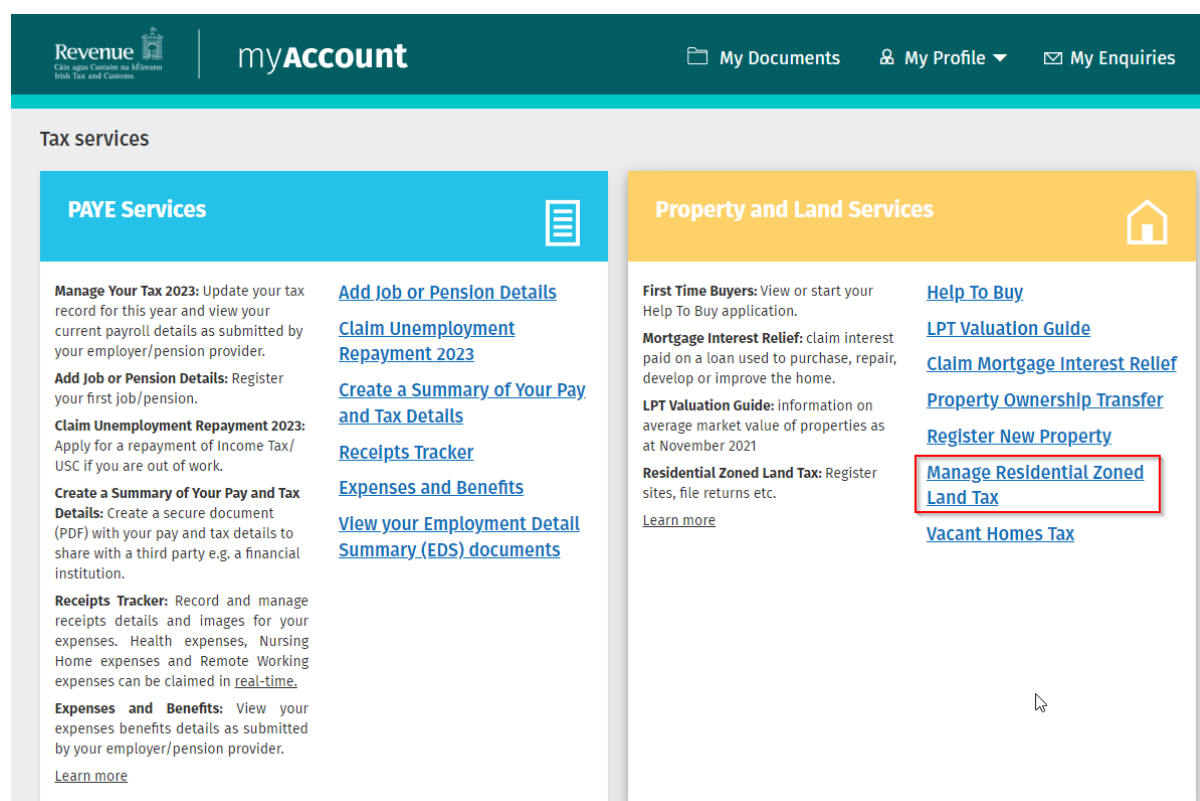
2. myAccount Customer Registration for RZLT

These steps can only be completed once the customer is registered for myAccount. If the customer is not registered for myAccount, refer to Appendix I.

If the customer is registered for ROS, please refer to Section 1.

The following section details how myAccount customers can register a site for RZLT.

2.1 Log into myAccount and select “Manage Residential Zoned Land Tax” in the “Property and Land Services” tile.



The screenshot displays the myAccount website interface. At the top, there is a navigation bar with the Revenue logo, the myAccount logo, and links for My Documents, My Profile, and My Enquiries. Below the navigation bar, the 'Tax services' section is visible. The 'Property and Land Services' tile is highlighted in yellow and contains several links. The link 'Manage Residential Zoned Land Tax' is highlighted with a red box. Other links in the tile include 'Help To Buy', 'LPT Valuation Guide', 'Claim Mortgage Interest Relief', 'Property Ownership Transfer', 'Register New Property', and 'Vacant Homes Tax'. The 'PAYE Services' tile is also visible on the left, containing links for 'Add Job or Pension Details', 'Claim Unemployment Repayment 2023', 'Create a Summary of Your Pay and Tax Details', 'Receipts Tracker', 'Expenses and Benefits', and 'View your Employment Detail Summary (EDS) documents'.

Figure 8 – myAccount Property and Land Services tile

2.2 Select “Register a site” from the RZLT Portal screen.

Revenue
Clárú agus Cúntaíocht na hÉireann
2018 Tax and Customs

Manage Residential Zoned Land Tax

← ROS homepage

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- Has been included in the local authority RZLT map.

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This function allows you to register a site for RZLT.

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View Sites

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This function allows you to file RZLT returns and also amend previously filed RZLT Returns.

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Make a Payment

This function allows you to make a payment of RZLT for a specific site.

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This function allows you to file RZLT requirements relating to a relevant site, for example;

- Register a new site where subsequent to becoming a relevant site, planning permission is granted in respect of a portion of the site.
- A site is going to be developed wholly or partly for the purpose other than residential development.

File RZLT Requirements

Site Transfers/Sales

This function allows you to notify Revenue when a transfer or a sale of a site takes place.

File Transfer/Sale Return

Figure 9 – RZLT Portal Home screen

- 2.3 Take note of the details required for a site registration. Once satisfied all details are available click “Continue”. Select “Cancel” to cancel the site registration process.

Revenue
Clárú agus Cúntas na Míreanna
Eithne, Teicníc agus Cúntas

Manage Residential Zoned Land Tax

RZLT Overview

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It is an annual, self-assessed tax, calculated at 3% of the market value of land within its scope.

The tax applies to land that, on or after 1 January 2022, is zoned as being suitable for residential development and is serviced.

Owners of land within scope will, from 2025 onwards, be required to first register for RZLT and then make an annual return to Revenue.

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.

What land does RZLT apply to?

- ✓ Land that is zoned as being suitable for residential development and is serviced, is within the scope of RZLT. 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.
- ✓ Land that meets the criteria to be included on the final or revised residential zoned land tax map, and is not a residential property, is subject to RZLT and is known as a "relevant site".
- ✓ **An owner of a residential property that is included on a residential zoned land tax map will be required to register for RZLT if their garden and yards are greater than 0.4047 hectares, but no RZLT is payable.**

What do I need?

To complete an RZLT registration, you will need the following information :

- ✓ Relevant Site details - Address, Size (in hectares) of the relevant site, Local Authority details
- ✓ Parcel ID (see Local Authority published map), Folio number
- ✓ Tax registration numbers for all Liable Owners

To complete an RZLT return, you will need the following information :

- ✓ Market value of the relevant site on the valuation date
- ✓ Details necessary relating to Exemption, Deferral, Appeal or Abatement of Residential Zoned Land Tax

Official Address of the Filer is: [Redacted]

If your address is out of date, please update it before continuing. This can be done by clicking the "Profile" tab on the My Services screen on ROS.

By clicking Continue you are confirming the above address details are correct.

[Cancel](#) [Continue →](#)

Figure 10 – Site Registration screen


- 2.4 Complete all details required in relation to the site, click “Next”.
- Enter the address associated with the site.
 - Enter the Folio number associated with the site – if unknown enter the reason.
 - Enter the Parcel ID associated with the site as per the local authority map.
 - Where a customer owns land on which the local authority has issued multiple Parcel IDs, a single (primary) Parcel ID should be entered with all other relevant Parcel IDs entered on the RZLT annual return.
 - Where multiple Parcel IDs have issued for an area of land, the total area (in hectares) of the land should be registered on one site registration.
 - Enter the size in hectares of the associated site.
 - Enter the Local authority Name associated with the site.
 - Select if the site has a garden/yard that is greater than one acre and is usually enjoyed with a dwelling.
 - Select Yes/No if the site has a garden/yard that is greater than one acre and is usually enjoyed with a dwelling.
 - If Yes, enter the LPT Property ID.
 - If No, enter the date RZLT may be charged on the site, or would be charged but for the commencement of non-residential development.²
 - Select Yes/No if there are other owners associated with the site.
 - Select option for Nature of Ownership Interest.

² Where land met the relevant criteria on 1 January 2022, or in the course of 2022, RZLT is charged on 1st February 2025. Where land first meets the relevant criteria after 1 January 2022, RZLT may be charged in the third year after the year in which it met the criteria. Where land meets the criteria after 1 January 2022, the date it met the relevant criteria is specified on the annually revised map.

You may or may not see a date featured beside your relevant site on the local authority’s annually revised map.

- **If a date features on the annually revised map in respect of your relevant site**, this is the date that the local authority considered your land to have satisfied the criteria to be included on the annually revised map.
- **If there is no date featured in respect of your relevant site on the annually revised map**, it means the local authority considered your land to have satisfied the criteria for inclusion on the map on 1 January 2022.

Further guidance may be found [here](#).



Manage Residential Zoned Land Tax

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Register a Site

Please enter details of your site below.

Address Line 1 *

Address Line 2 *

Address Line 3

County *

--- Select --- ▼

Do you know the folio number for the site? * ⓘ

No Yes

Parcel ID * ⓘ

Size (Hectares) * ⓘ

Local Authority Name *

--- Select --- ▼

Is your site a garden/yard that is greater than one acre and is usually enjoyed with a dwelling? * ⓘ

No Yes

Are there other owners of this site? * ⓘ

No Yes

Nature of ownership interest *

--- Select --- ▼

Next →

Figure 11 – Register a site screen

- 2.5 The Site Details Summary screen is presented. Review all details to ensure they are accurate. If the details are not accurate, click “Back” and correct the details on the previous screen. Tick the declaration check box to declare that all details provided are true and accurate, click “Submit” to register the site.

Revenue
City of Cork
City of Cork
City of Cork

Manage Residential Zoned Land Tax

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Site Details Summary

Please confirm the Site details before proceeding

Address [Redacted]

Reason provided for why you do not have a folio number for the Site Folio Number not available

Parcel ID [Redacted]

Size (Hectares) 20

Local Authority Name [Redacted]

Is your site a garden/yard that is greater than one acre and is adjoining a dwelling? No

Date the site became liable to RZLT 01/02/2024

Nature of ownership interest Freehold

Liable Persons:

Tax type	Tax registration number	Nature of ownership interest	Designated Liable Person
CUST	[Redacted]	Freehold	Yes

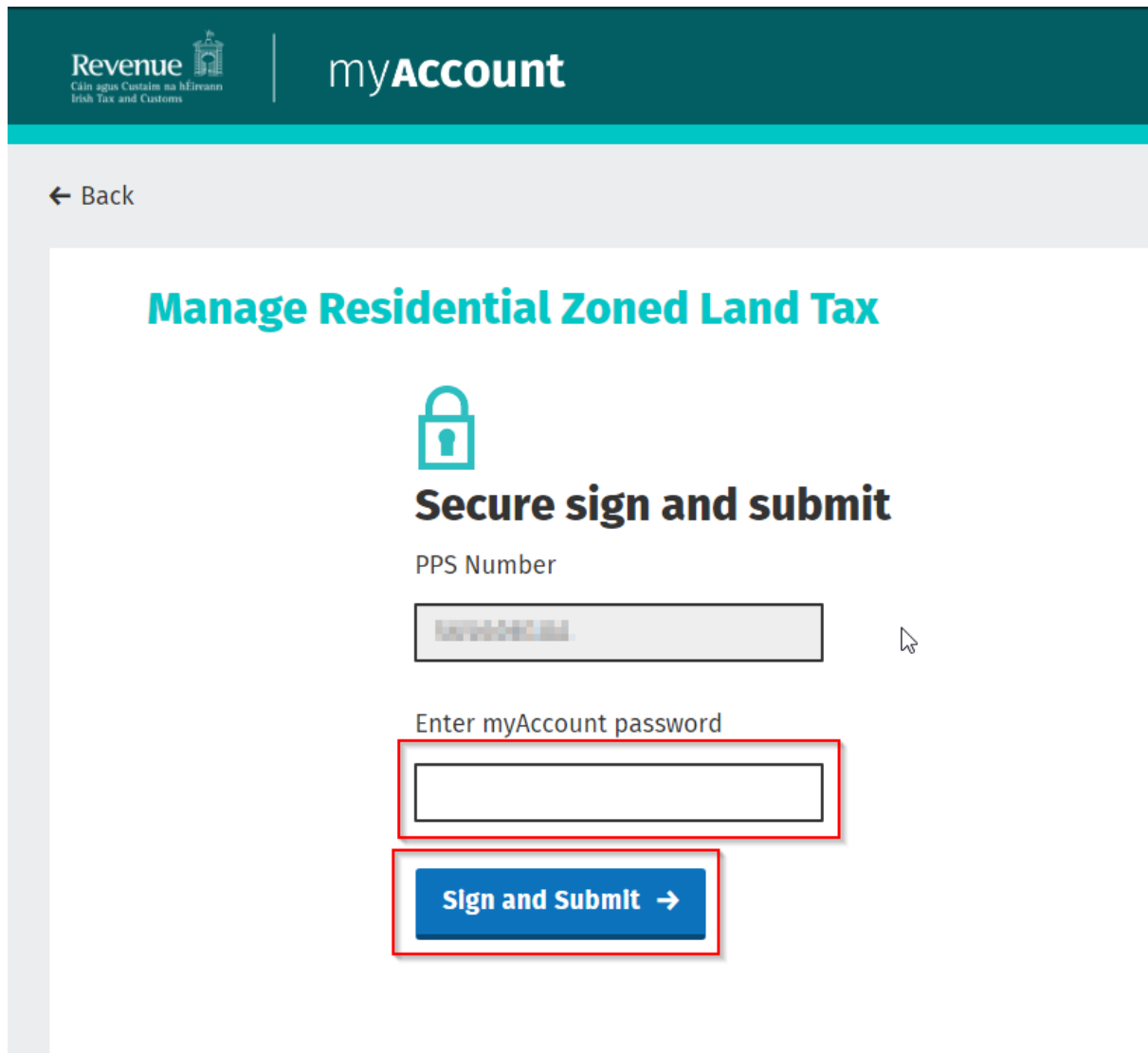
Official Address of the Filer [Redacted]

By checking this box, I declare that the details provided in this form are true and accurate. *

Submit →

Figure 12 – Site details summary screen

2.6 Enter the myAccount password, click “Sign & Submit”.



The screenshot shows the 'myAccount' interface for 'Manage Residential Zoned Land Tax'. At the top left is the Revenue logo with the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. The main header is 'myAccount'. Below this is a 'Back' button with a left-pointing arrow. The main heading is 'Manage Residential Zoned Land Tax'. A lock icon is positioned above the heading 'Secure sign and submit'. Below this heading are two input fields: 'PPS Number' and 'Enter myAccount password'. The 'PPS Number' field contains a masked value 'XXXXXXXXXX'. The 'Enter myAccount password' field is empty. A blue button labeled 'Sign and Submit →' is located below the password field. A mouse cursor is visible near the PPS Number field.

Figure 13 – myAccount Sign & submit screen

- 2.7 The Thank you screen is presented. Click on “RZLT Portal” to return to the RZLT Portal home screen.

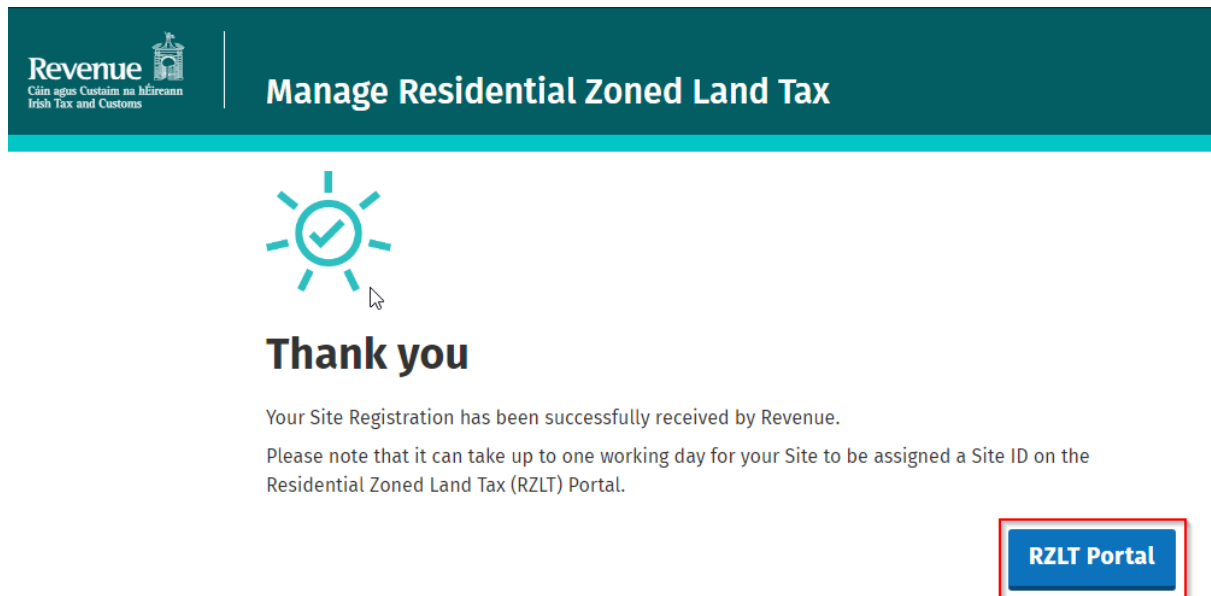


Figure 14 – Site registration successful screen

3. Site Registration – more than one owner

The following steps outline the process where the site has more than one owner.

These steps can only be completed once the customer is registered for ROS or myAccount. If the customer is not registered for ROS or myAccount, refer to Appendix I.

3.1. Access the RZLT portal either via ROS or myAccount home screen as shown previously.

3.2 Select “Register a Site” from the RZLT Portal screen.

Revenue
Clío agnó Cúisín na hÉireann
Irish Tax and Customs

Manage Residential Zoned Land Tax

← ROS homepage

Residential Zoned Land Tax (RZLT)

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File RZLT Returns

Make a Payment
This function allows you to make a payment of RZLT for a specific site.

Make a Payment

File a Requirement
This function allows you to file RZLT requirements relating to a relevant site, for example;
- Register a new site where subsequent to becoming a relevant site, planning permission is granted in respect of a portion of the site.
- A site is going to be developed wholly or partly for the purpose other than residential development.

File RZLT Requirements

Site Transfers/Sales
This function allows you to notify Revenue when a transfer or a sale of a site takes place.

File Transfer/Sale Return

Figure 15 – RZLT Portal Home screen

- 3.3 Take note of the details required for a site registration. Once satisfied all details are available click “Continue”. Select “Cancel” to cancel the site registration process.

Revenue
Clara after Oireachtas Séinníne
Eolaíocht, Taisíocht agus Cúrsaí

Manage Residential Zoned Land Tax

RZLT Overview

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What do I need?

To complete an RZLT registration, you will need the following information :

- ✓ Relevant Site details - Address, Size (in hectares) of the relevant site, Local Authority details
- ✓ Parcel ID (see Local Authority published map), Folio number
- ✓ Tax registration numbers for all Liable Owners

To complete an RZLT return, you will need the following information :

- ✓ Market value of the relevant site on the valuation date
- ✓ Details necessary relating to Exemption, Deferral, Appeal or Abatement of Residential Zoned Land Tax

Official Address of the Filer is: [Redacted]

If your address is out of date, please update it before continuing. This can be done by clicking the "Profile" tab on the My Services screen on ROS.

By clicking Continue you are confirming the above address details are correct.

Figure 16 – Site Registration screen

- 3.4 Complete all details required in relation to the site, click “Next”.
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 - Enter the Folio number associated with the site – if unknown enter the reason.
 - Enter the Parcel ID associated with the site as per the local authority map.
 - Where a customer owns land on which the local authority has issued multiple Parcel IDs, a single (primary) Parcel ID should be entered with all other relevant Parcel IDs entered on the RZLT annual return.
 - Where multiple Parcel IDs have issued for an area of land, the total area (in hectares) of the land should be registered on one site registration.
 - Enter the size in hectares of the associated site.
 - Enter the Local authority Name associated with the site.
 - Select Yes/No if the site has a garden/yard that is greater than one acre and is usually enjoyed with a dwelling.
 - If Yes, enter the LPT Property ID.
 - If No, enter the date RZLT may be charged on the site, or would be charged but for the commencement of non-residential development.³
 - Select Yes, there are other owners associated with the site.
 - Select option for Nature of Ownership Interest.


³ Where land met the relevant criteria on 1 January 2022, or in the course of 2022, RZLT is charged on 1st February 2025. Where land first meets the relevant criteria after 1 January 2022, RZLT may be charged in the third year after the year in which it met the criteria.

Where land meets the criteria after 1 January 2022, the date it met the relevant criteria is specified on the annually revised map.

You may or may not see a date featured beside your relevant site on the local authority’s annually revised map.

- **If a date features on the annually revised map in respect of your relevant site**, this is the date that the local authority considered your land to have satisfied the criteria to be included on the annually revised map.
- **If there is no date featured in respect of your relevant site on the annually revised map**, it means the local authority considered your land to have satisfied the criteria for inclusion on the map on 1 January 2022.

Further guidance may be found [here](#).

 **Manage Residential Zoned Land Tax**

[← Back](#)

Register a Site

Please enter details of your site below.

Address Line 1 *

Address Line 2 *

Address Line 3

County *

--- Select --- ▼

Do you know the folio number for the site? * ⓘ

No Yes

Parcel ID * ⓘ

Size (Hectares) * ⓘ

Local Authority Name *

--- Select --- ▼

Is your site a garden/yard that is greater than one acre and is usually enjoyed with a dwelling? * ⓘ

No Yes

Are there other owners of this site? * ⓘ

No Yes

Nature of ownership interest *

--- Select --- ▼

Next →

Figure 17 – Register a site screen

3.5 In relation to the owner, you must enter:

- Tax Type (e.g. PAYE for employee, IT for self-assessed individual)
- Tax Registration Number
- Nature of ownership interest (e.g. Freehold Interest or Leasehold Interest)

Select “Add Owner”

Revenue
Cúin agus Cúistiam na hÉireann
Irish Tax and Customs

Manage Residential Zoned Land Tax

[← Back](#)

List of Owners

Please enter the following details for each owner:

Tax Type

Tax Registration Number

Nature of ownership interest *

Add Owner

Action	Tax Type	Tax Registration Number	Nature of ownership Interest	Designated Owner
	CUST		Freehold	<input type="radio"/>

Next →

Figure 18 – List of owners screen

- 3.6 The new owner is added to the table on screen. To add further owners, click “Add Owner”. Once all owners are added, click “Next”.

As more than one owner has been added for the site the “Designated Liable Person/Owner” or must be selected.

See “[Guidance on the Residential Zoned Land Tax](#)” [Part 22A-1-01](#) for information the selection process of the Designated Liable Person/Owner.

Request to be sent in writing outlining the details of the new Liable Person/Owner via myEnquiries/myAccount in order to change the Designated Liable Person/Owner.

Revenue
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 Irish Tax and Customs

Manage Residential Zoned Land Tax

[← Back](#)

List of Owners

Please enter the following details for each owner:

Tax Type

Tax Registration Number

Nature of ownership interest *

Add Owner

Action	Tax Type	Tax Registration Number	Nature of ownership Interest	Designated Owner
	CUST	[REDACTED]	Freehold	<input type="radio"/>
<input type="button" value="Delete"/>	CUST	[REDACTED]	Freehold	<input type="radio"/>

Next →

Figure 19 – List of owners screen

- 3.7 The Site Details Summary screen is presented. Review all details to ensure they are accurate. If the details are not accurate, click “Back” and correct details on the previous screen. Tick the declaration check box to declare that all details provided are true and accurate. Click “Submit” to register the site.

Revenue **Manage Residential Zoned Land Tax**

← Back **Site Details Summary**

Please confirm the Site details before proceeding

Address

Reason provided for why you do not have a folio number for the Site

Parcel ID

Size (Hectares)

Local Authority Name

Is your site a garden/yard that is greater than one acre and is usually enjoyed with a dwelling?

LPT Property ID

Nature of ownership interest

Liable Persons:

Tax type	Tax registration number	Nature of ownership interest	Designated Liable Person
CUST		Freehold	No
CUST		Freehold	Yes

Official Address of the Filer

By checking this box, I declare that the details provided in this form are true and accurate. *

Submit →

Figure 20 – Site details summary screen

- 3.8 Enter the ROS or myAccount password, click “Sign & Submit”.

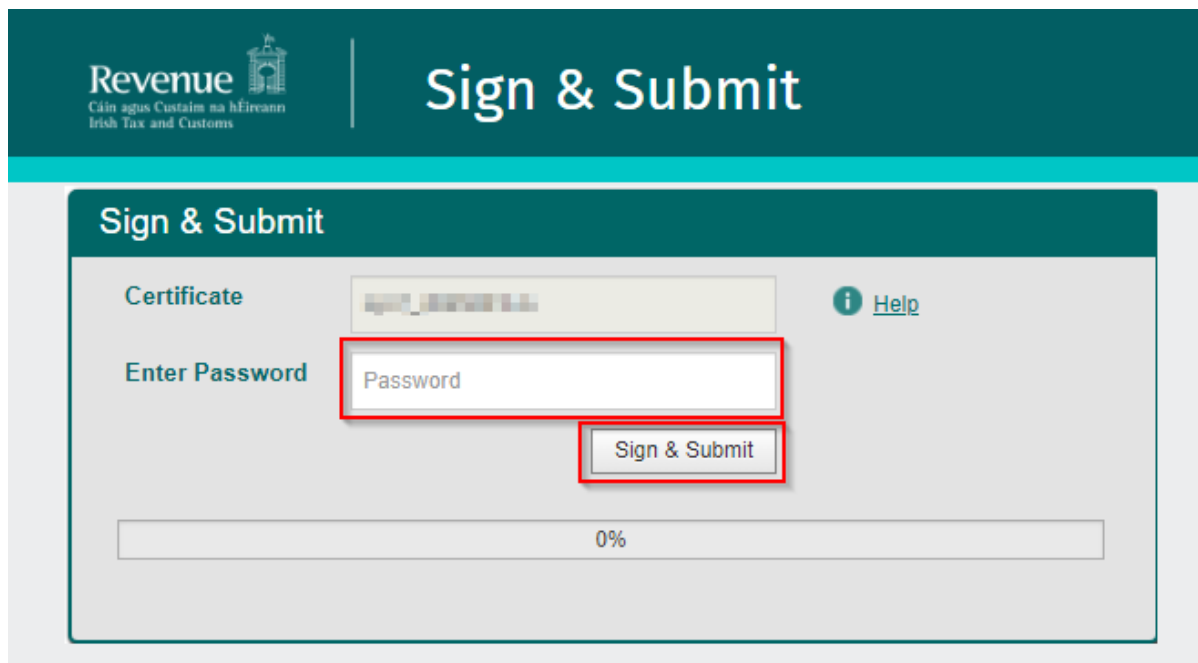


Figure 21 – Sign & submit screen

- 3.9 The Thank you screen is presented. Click on “RZLT Portal” to return to the RZLT Portal home screen.

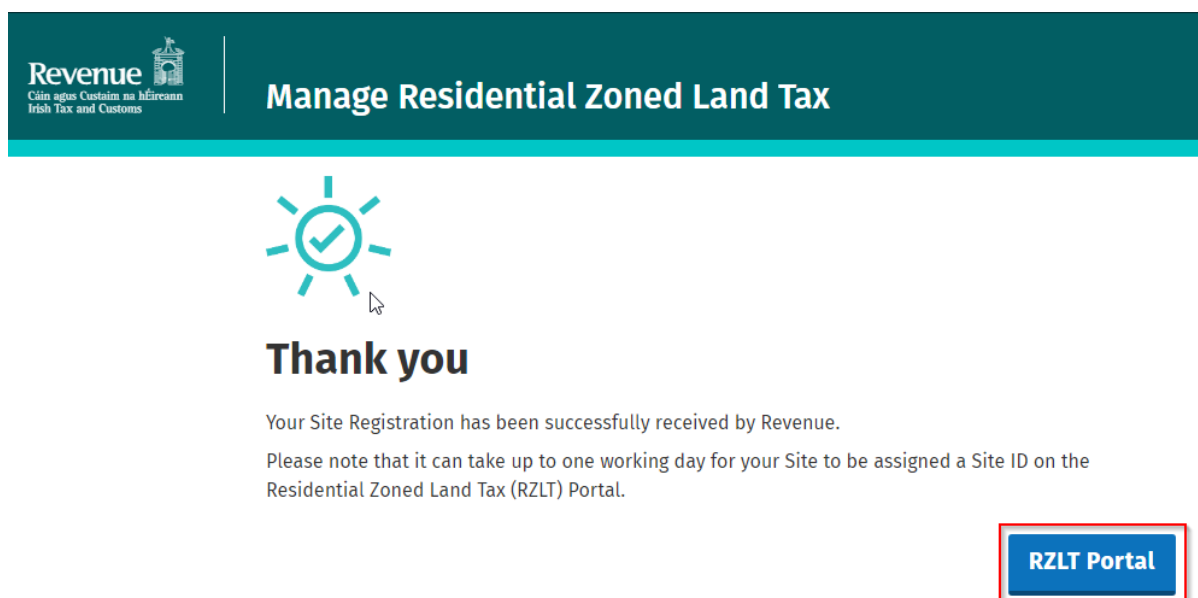


Figure 22 – Site registration successful screen

4. Agent ROS Registration for Client

This section relates to Agents only who are registering a site on behalf of a client.

- 4.1 Agent should log into ROS and on the “Agent Services” tab, select “Manage Residential Zoned Land Tax” in the “Other Services” section.

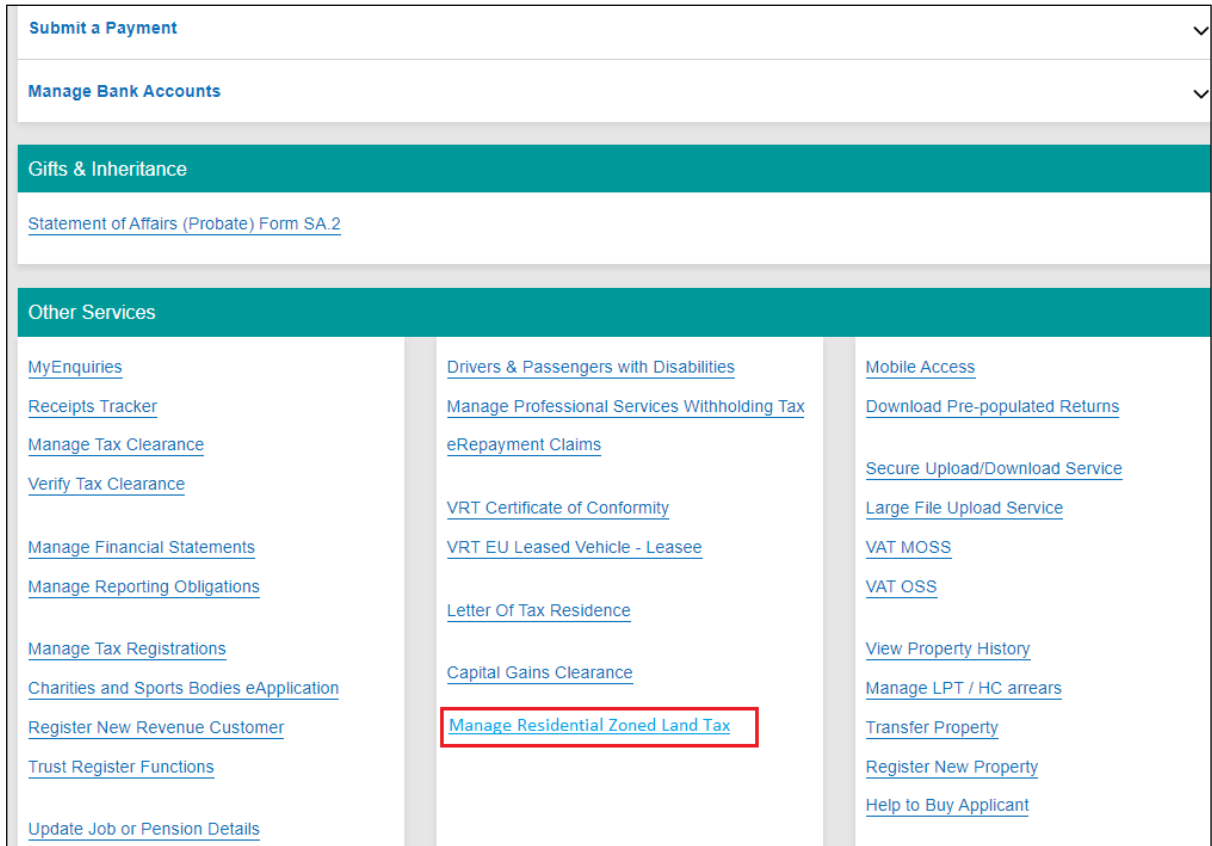


Figure 23 – Manage RZLT screen

- 4.1.2 Agent selects client from client list.

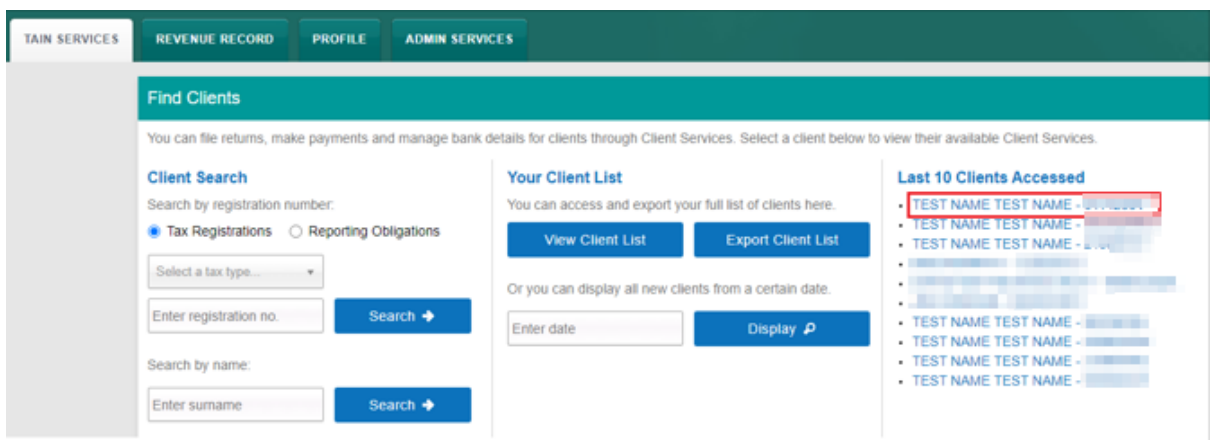


Figure 24 – Agent Client list

4.2 Agent selects “Manage Tax Registrations” from the “Other Services” tab.

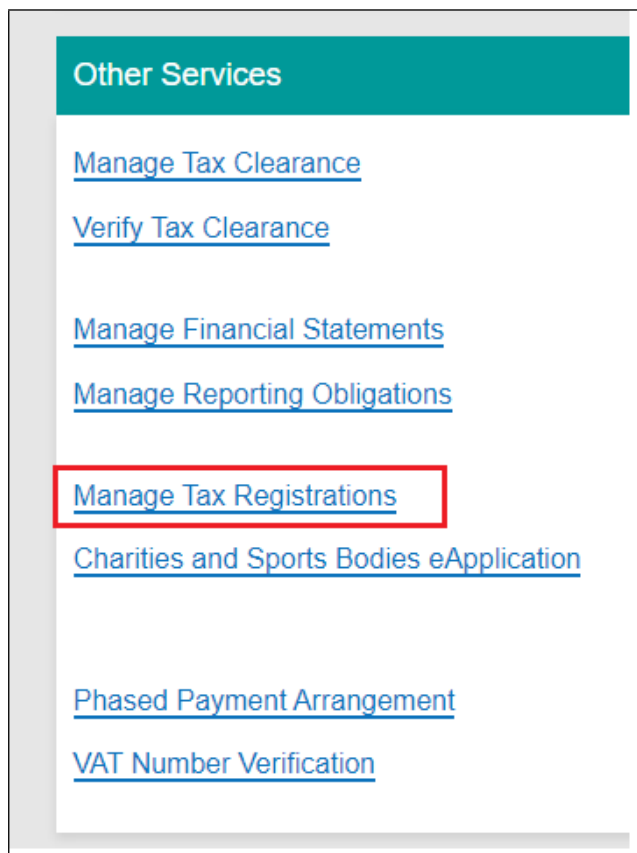


Figure 25 – Agent Other Services tab

4.3 At Residential Zoned Land Tax section, choose “Select Action”.

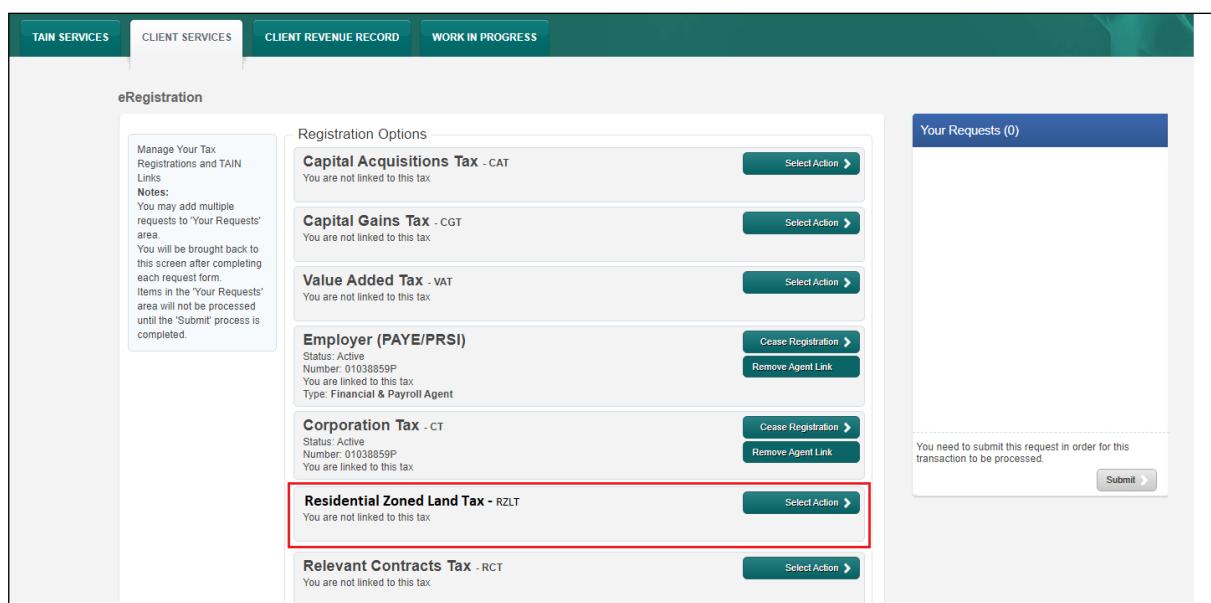


Figure 26 – Agent - Manage tax registrations

4.4 Agent selects “Link to this registration”.

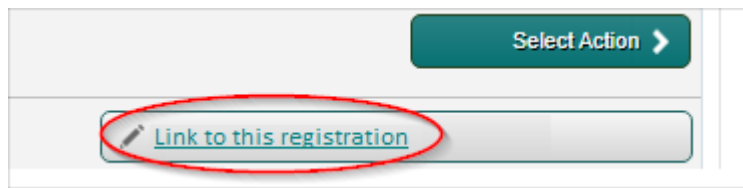


Figure 27 – Agent link to registration

4.5 Agent selects “Confirm”.

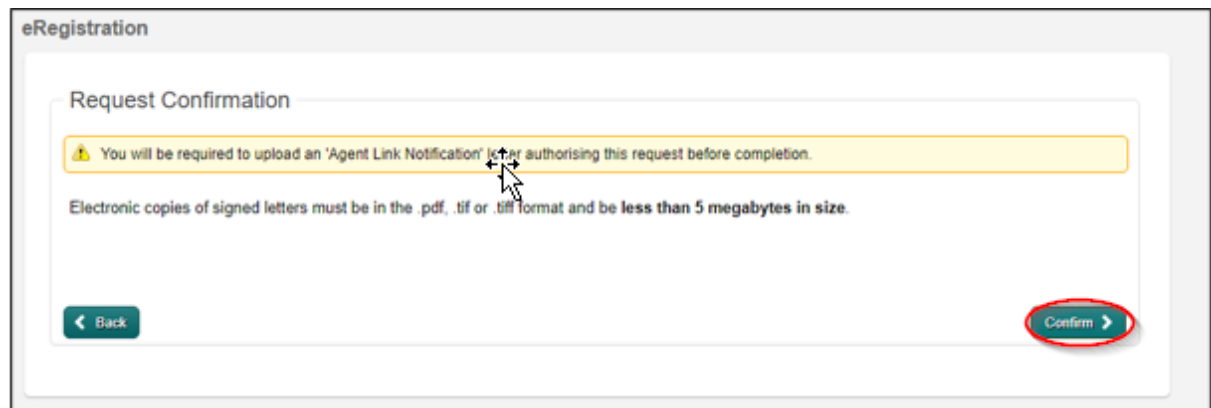


Figure 28 – eRegistration screen

4.6 Agent selects “Submit”.

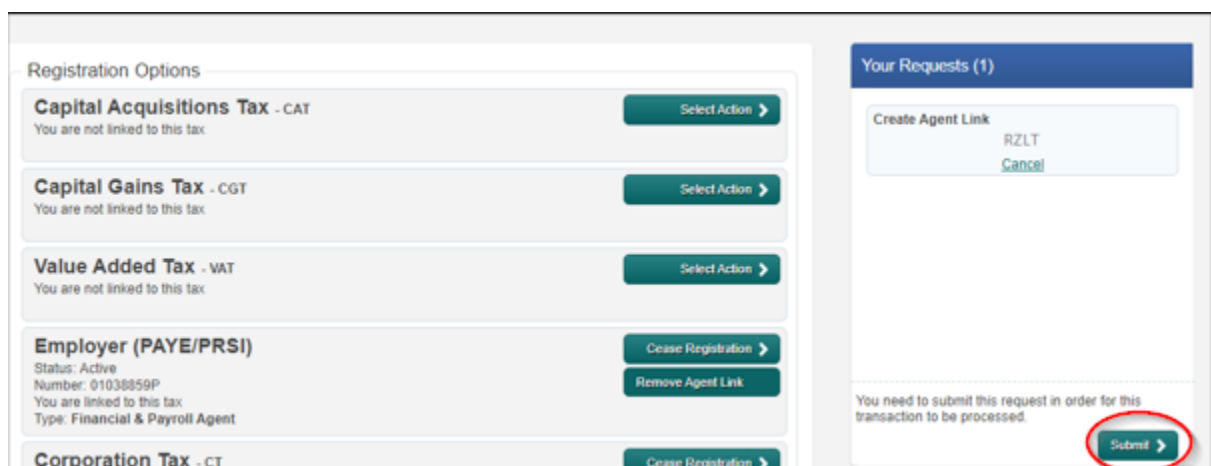


Figure 29 – eRegistration screen

- 4.7 The following screen is displayed, Agent selects “Next”. Agent has the option to generate a client consent letter for upload.

eRegistration

Summary

Residential Zoned Land Tax

Updated Agent Request Details

Tax Agent Agent Link Authorisation Requested

The option to generate a Consent letter that can be signed by your client and a copy retained on your records is displayed below. Click on the “Generate Client Consent Letter” button to generate a Consent Letter in respect of the registrations input for your client. The letter will be generated in .PDF format. To view this Letter, you will need at least Adobe Reader version 8.0 or a similar .PDF Reader. The latest version of Adobe Reader is available for free from the following link: [Download Adobe Reader](#).

Generate Client Consent Letter

Back Next

Figure 30 – eRegistration screen

- 4.8 Upload signed TAIN Link Notification letter and tick box for the relevant tax head. Click “Next”.

eRegistration

TAIN Link Attachment

In order to safeguard the integrity and security of Revenue client records, all online requests made by agents which may result in a new agent-client link being created must be accompanied by an uploaded signed TAIN Link Notification letter.

Further information and a sample letter are available [here](#).

Electronic copies of signed letters must be in the .pdf, .tif or .tiff format and be less than 5 megabytes in size.

File*

Choose file No file chosen

Please indicate which tax heads the attachment is relevant to by checking the boxes.

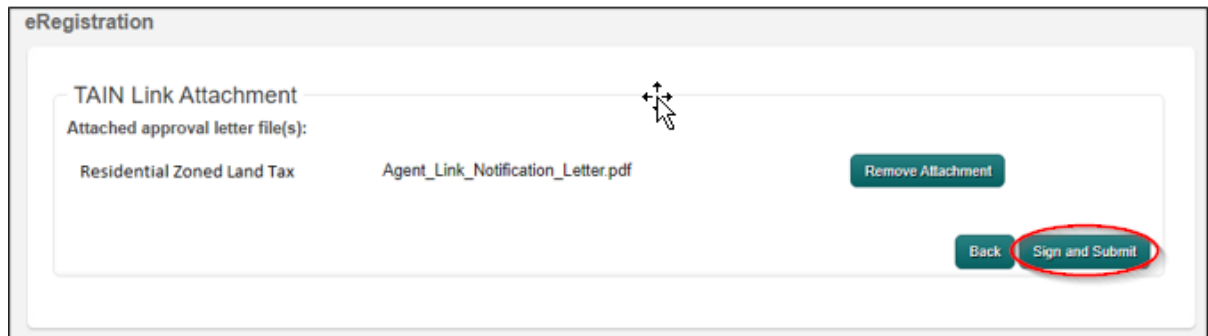
Residential Zoned Land Tax

Please upload a copy of the signed TAIN Link Notification letter by clicking the 'Next' button.

Back Next

Figure 31 – eRegistration screen

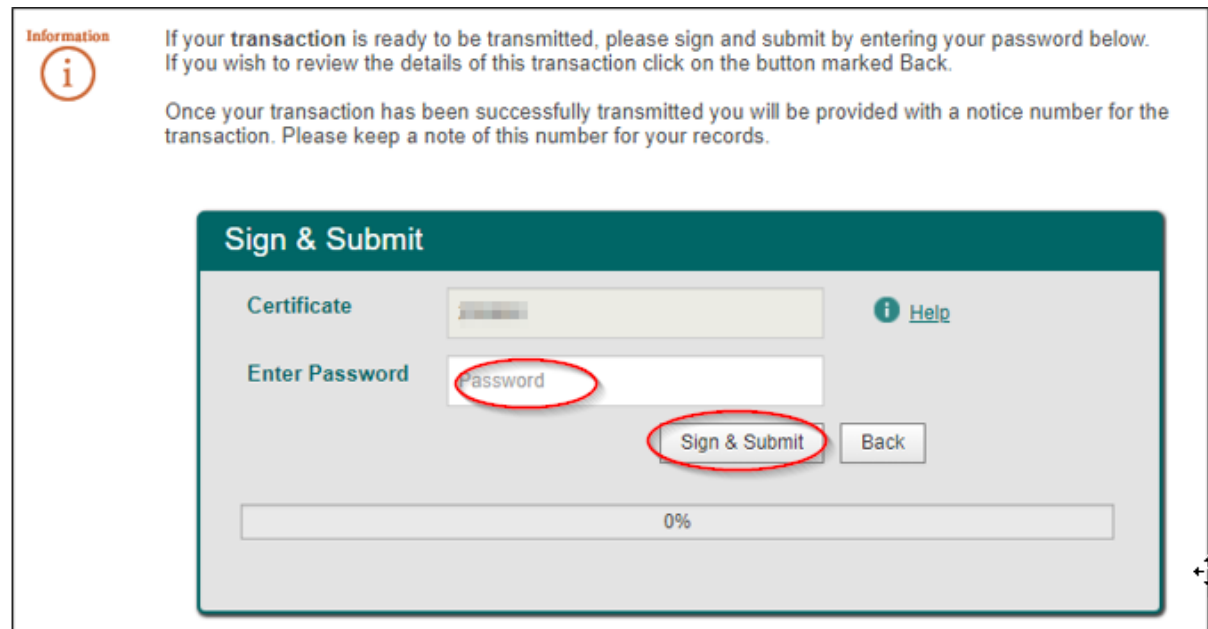
4.9 Click “Sign and Submit”.



The screenshot shows the 'eRegistration' interface. At the top, it says 'TAIN Link Attachment'. Below that, it lists 'Attached approval letter file(s):' with one file: 'Residential Zoned Land Tax' and 'Agent_Link_Notification_Letter.pdf'. To the right of the file name is a 'Remove Attachment' button. At the bottom right of the attachment area are two buttons: 'Back' and 'Sign and Submit'. The 'Sign and Submit' button is circled in red.

Figure 32 – eRegistration screen

4.10 Enter password and click “Sign and Submit”.



The screenshot shows the 'Sign & Submit' screen. At the top left, there is an 'Information' icon and a message: 'If your transaction is ready to be transmitted, please sign and submit by entering your password below. If you wish to review the details of this transaction click on the button marked Back. Once your transaction has been successfully transmitted you will be provided with a notice number for the transaction. Please keep a note of this number for your records.' Below the message is a form titled 'Sign & Submit'. The form has two main sections: 'Certificate' with a text input field, and 'Enter Password' with a text input field. The 'Enter Password' field is circled in red. To the right of the 'Enter Password' field is a 'Help' button. Below the form are two buttons: 'Sign & Submit' and 'Back'. The 'Sign & Submit' button is circled in red. At the bottom of the form is a progress bar showing '0%'.

Figure 33 – Sign and Submit screen

- 4.11 The ROS Acknowledgement page is presented to the Agent. Click “OK” to return to the ROS home screen.

Allow one business day for the system to update. An Agent may submit Site Registration and RZLT returns for their client via “Manage Residential Zone Land Tax” link (as per Section 1).

ROS Acknowledgement

You have just transmitted an Online Registration Return for your client which has been received by ROS.

You can access a copy of this transaction through your client's ROS Inbox by clicking on the Client Revenue Record tab above. A Receipt will be sent to your ROS Inbox as soon as this transaction has been processed by Revenue. To file another Return click on Client Services tab. To return to TAIN Services click on TAIN Services tab.

Please use the Notice Number below in any future correspondence or inquiry relating to this transaction.

Notice Number [REDACTED]

eRegistration summary:

Action	Status	Comments
Add Agent Link to Residential Zoned Land Tax	Success	

To return to TAIN Services click on TAIN Services tab. **OK**

Figure 34 – ROS acknowledgement screen

5. New Site Registration – Planning Permission Granted on Portion of a Relevant Site

These steps may be completed where subsequent to becoming a relevant site, planning permission is granted in respect of a portion of the site.

The portion of the original site in respect of which planning permission has been granted shall be treated as a **separate relevant site** to the original relevant site, from the date on which planning permission has been granted.

The following section details how ROS and myAccount customers can register a new site where planning permission has been granted on a portion of the original relevant site.

The following steps may only be completed for a relevant site registered previously for RZLT.

- 5.1 Log onto the RZLT portal as per relevant instructions noted above. Select “File RZLT Requirements”.

Revenue
Call your Customer Care Adviser
0800 20 20 20

Manage Residential Zoned Land Tax

← ROS homepage

Residential Zoned Land Tax (RZLT)

From 2025, a new Residential Zoned Land Tax (RZLT) will be charged each year on land that:

- Is zoned for residential use and
- Has access to necessary services such as water supply, roads and lighting.
- Has been included in the local authority RZLT map.

Register a site for RZLT
This function allows you to register a site for RZLT.

[Register a Site](#)

View Sites
This function allows you to view sites owned by you that are registered for RZLT.

[View Sites](#)

File RZLT Returns
This function allows you to file RZLT returns and also amend previously filed RZLT Returns.

[File RZLT Returns](#)

Make a Payment
This function allows you to make a payment of RZLT for a specific site.

[Make a Payment](#)

File a Requirement
This function allows you to file RZLT requirements relating to a relevant site, for example:
- Register a new site where subsequent to becoming a relevant site, planning permission is granted in respect of a portion of the site.
- A site is going to be developed wholly or partly for the purpose other than residential development.

[File RZLT Requirements](#)

Site Transfers/Sales
This function allows you to notify Revenue when a transfer or a sale of a site takes place.

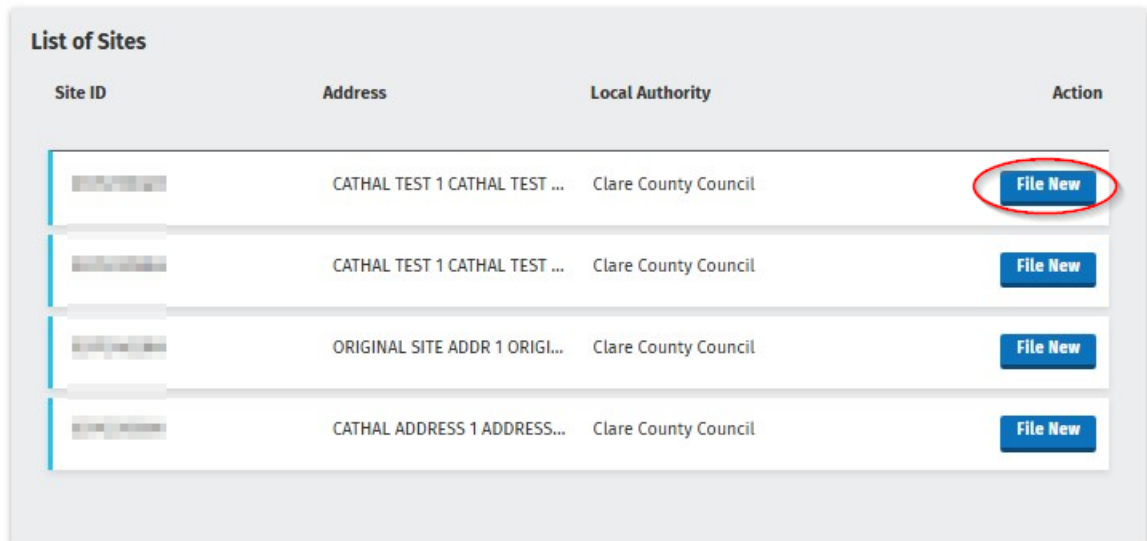
[File Transfer/Sale Return](#)

Figure 35 - RZLT Portal

5.2 The list of registered sites is presented, select the appropriate site and click “File New”.

File RZLT Requirements

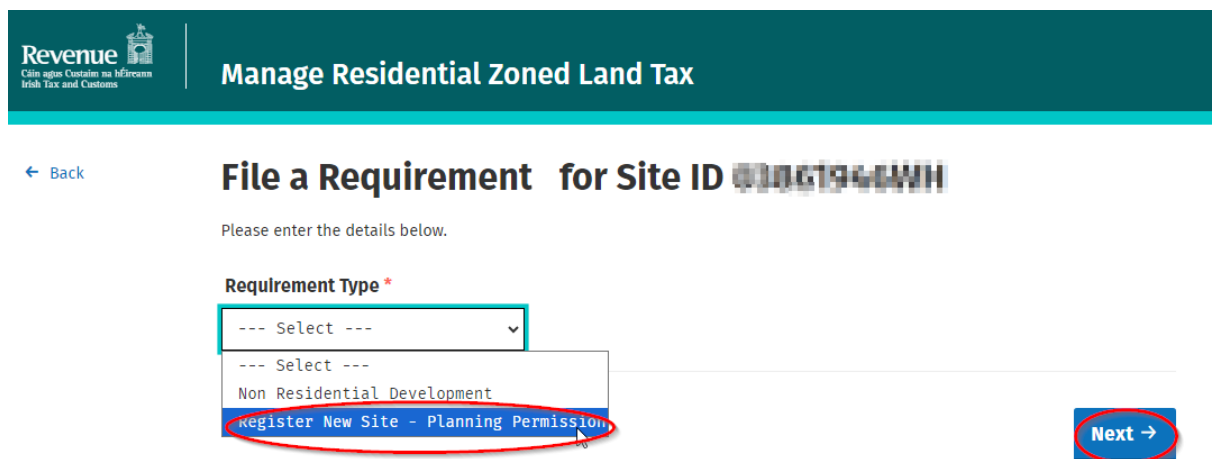
You can manage your RZLT Requirements below



Site ID	Address	Local Authority	Action
[REDACTED]	CATHAL TEST 1 CATHAL TEST ...	Clare County Council	File New
[REDACTED]	CATHAL TEST 1 CATHAL TEST ...	Clare County Council	File New
[REDACTED]	ORIGINAL SITE ADDR 1 ORIGI...	Clare County Council	File New
[REDACTED]	CATHAL ADDRESS 1 ADDRESS...	Clare County Council	File New

Figure 36 - List of Sites

5.3 From the Requirement Type drop-down, select “New Site Registration – Planning Permission Granted”. Click “Next”.



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Irish Tax and Customs

Manage Residential Zoned Land Tax

← Back

File a Requirement for Site ID [REDACTED]

Please enter the details below.

Requirement Type *

--- Select ---

--- Select ---

Non Residential Development

Register New Site - Planning Permission

Next →

Figure 37 - Requirement Type screen

- 5.4 Complete all details required in relation to the planning permission on portion of the relevant site, click “Next”.
- Enter the planning permission reference number(s) which relate to the planning permission on portion of a relevant site.
 - Enter the date planning permission was granted.
 - Enter the expiry date of planning permission.
 - Enter the area in square metres to which planning permission relates.
 - Enter the market value of the area of the site NOT subject to planning permission.
 - Enter the market value of the area of the site subject to planning permission.

Revenue
Cian agus Cosaint na hÉireann
Eithne Tax and Customs

Manage Residential Zoned Land Tax

[← Back](#)

File a Requirement for Site ID 030001946700

Please enter the details below.

Requirement Type

Register New Site - Planning

Planning Permission Reference Number * ⓘ

[Add more Planning Permission Reference Numbers](#)

Date Planning Permission Granted * ⓘ

DD/MM/YYYY

Date of Planning Permission Expiration * ⓘ

DD/MM/YYYY

Area of site in square metres to which Planning Permission relates * ⓘ

m²

Market value of area of site NOT subject to Planning Permission * ⓘ

€

Market value of area of site subject to Planning Permission * ⓘ

€

Next →

Figure 38 - Requirement screen

5.5 Complete all details required in relation to the relevant site, click “Next”.

Enter the Folio number associated with the relevant site – select Folio number not available, Folio number application submitted or Other.

Enter the Parcel ID associated with the site as per the local authority map.

- Where a customer owns land on which the local authority has issued multiple Parcel IDs, a single (primary) Parcel ID should be entered with all other relevant Parcel IDs entered on the RZLT annual return.
- Where multiple Parcel IDs have been issued for an area of land by the local authority, the total area (in hectares) of the land should be registered on one site registration.

Where planning permission has been granted on a portion of the original relevant site, the submission of the Planning Permission Granted notification (and the relevant details contained therein) will complete the registration of a ‘new relevant site’ for RZLT purposes.

The portion of the original site in respect of which planning permission has been granted shall be treated as a separate relevant site to the original relevant site. The new relevant site will be allocated a separate unique site ID number.

Furthermore, the new relevant site shall have the same liability date and valuation date as the original relevant site, subject to any deferral or abatement that may apply.

Revenue
Eilín agus Conall na hÉireann
Móil, Teicneolaíocht agus Cúrsaí

Manage Residential Zoned Land Tax

[← Back](#)

Register a Site

Please enter details of your site below.

Address Line 1 *
BILLING ADDRESS 1

Address Line 2
BILLING ADDRESS 2

Address Line 3
BILLING ADDRESS 3

County
COUNTY

Do you know the folio number for the Site?
 No Yes

Folio Number *
 Add more folio numbers

Parcel ID *
PARCEL ID

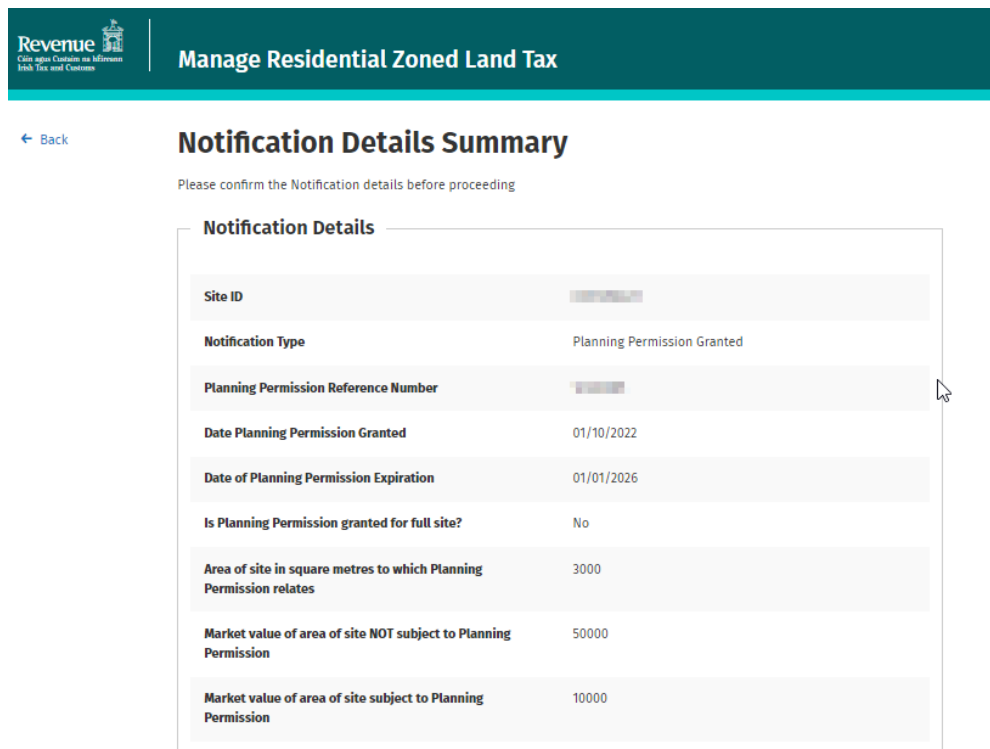
Size (Hectares)
0.3

Local Authority Name
LOCAL AUTHORITY NAME

Next →

Figure 39 - Register a Site screen

- 5.6 Requirement summary screen is presented, verify all details are correct in relation to planning permission granted on a portion of a relevant site.



Revenue
Gather, Analyse, Calculate, Enforce
High Tax and Customs

Manage Residential Zoned Land Tax

[← Back](#)

Notification Details Summary

Please confirm the Notification details before proceeding

Notification Details	
Site ID	[REDACTED]
Notification Type	Planning Permission Granted
Planning Permission Reference Number	[REDACTED]
Date Planning Permission Granted	01/10/2022
Date of Planning Permission Expiration	01/01/2026
Is Planning Permission granted for full site?	No
Area of site in square metres to which Planning Permission relates	3000
Market value of area of site NOT subject to Planning Permission	50000
Market value of area of site subject to Planning Permission	10000

Figure 40 - Requirement details summary screen

- 5.7 The New Site Details Summary screen is presented. Review all details to ensure they are accurate. If the details are not accurate, click “Back” and correct details on the previous screen. Tick the declaration check box to declare that all details provided are true and accurate, click “Submit” to register the site.

✓

New Site Details

Address	[Redacted]
Reason provided for why you do not have a folio number for the Site	Folio Number not available
Parcel ID	[Redacted]
Size (Hectares)	0.3
Local Authority Name	Leitrim County Council
Is your site a garden/yard that is greater than 0.4047 hectares (one acre) and is adjoining a dwelling?	No
Date the site became liable to RZLT	01/02/2023
Nature of ownership interest	Freehold
Official Address of the Filer	
NEW THIS COUNTY LAOIS	

Liable Persons:

Tax Registration Number	Nature of ownership Interest	Designated Liable Person
[Redacted]	Freehold	Yes

By checking this box, I declare that the details provided in this form are true and accurate.

Submit →

Figure 41 - Declaration screen

5.8 Enter the ROS password, click “Sign & Submit”.

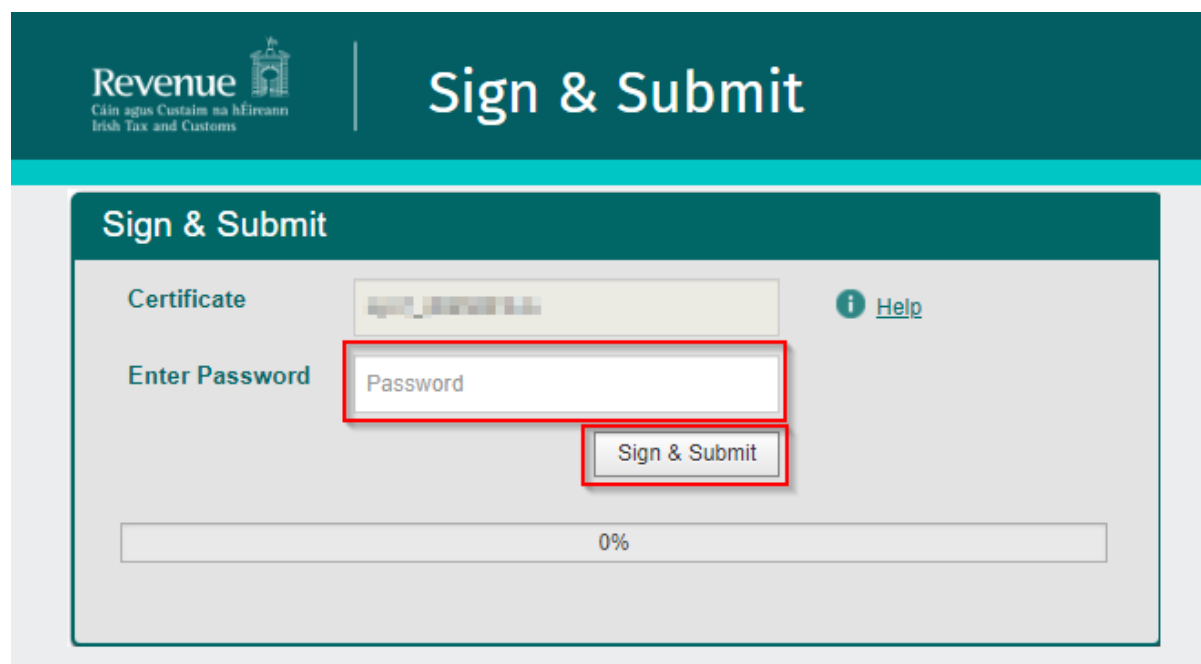


Figure 42 - Sign and Submit screen

5.9 The thank you screen is presented. Click on “RZLT Portal” to return to the RZLT Portal home screen.

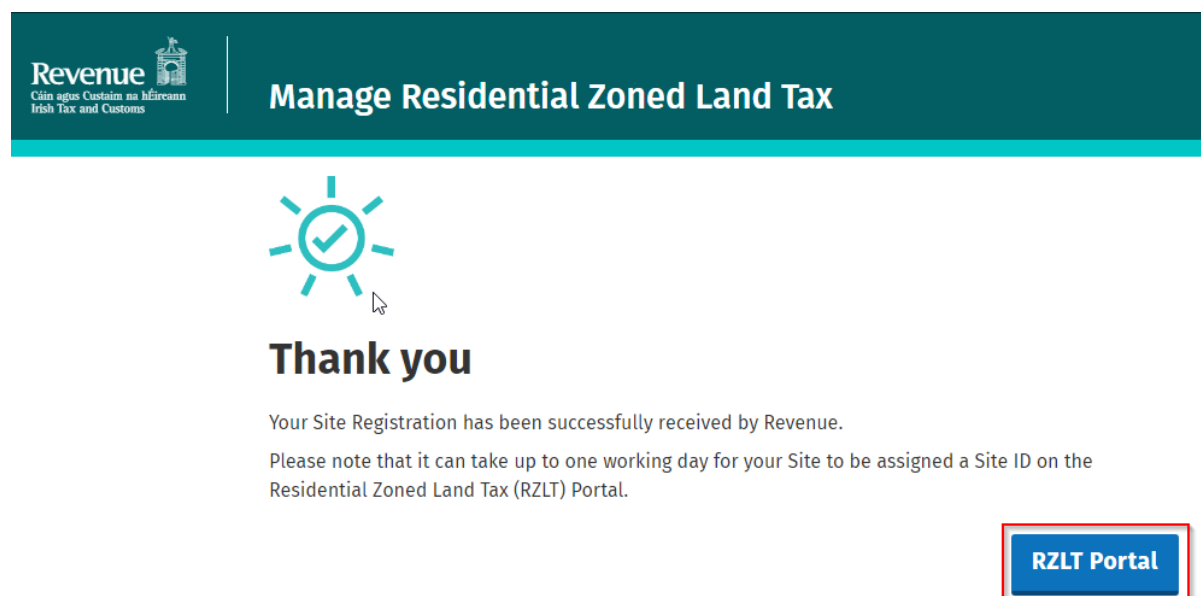


Figure 43 - Thank you screen

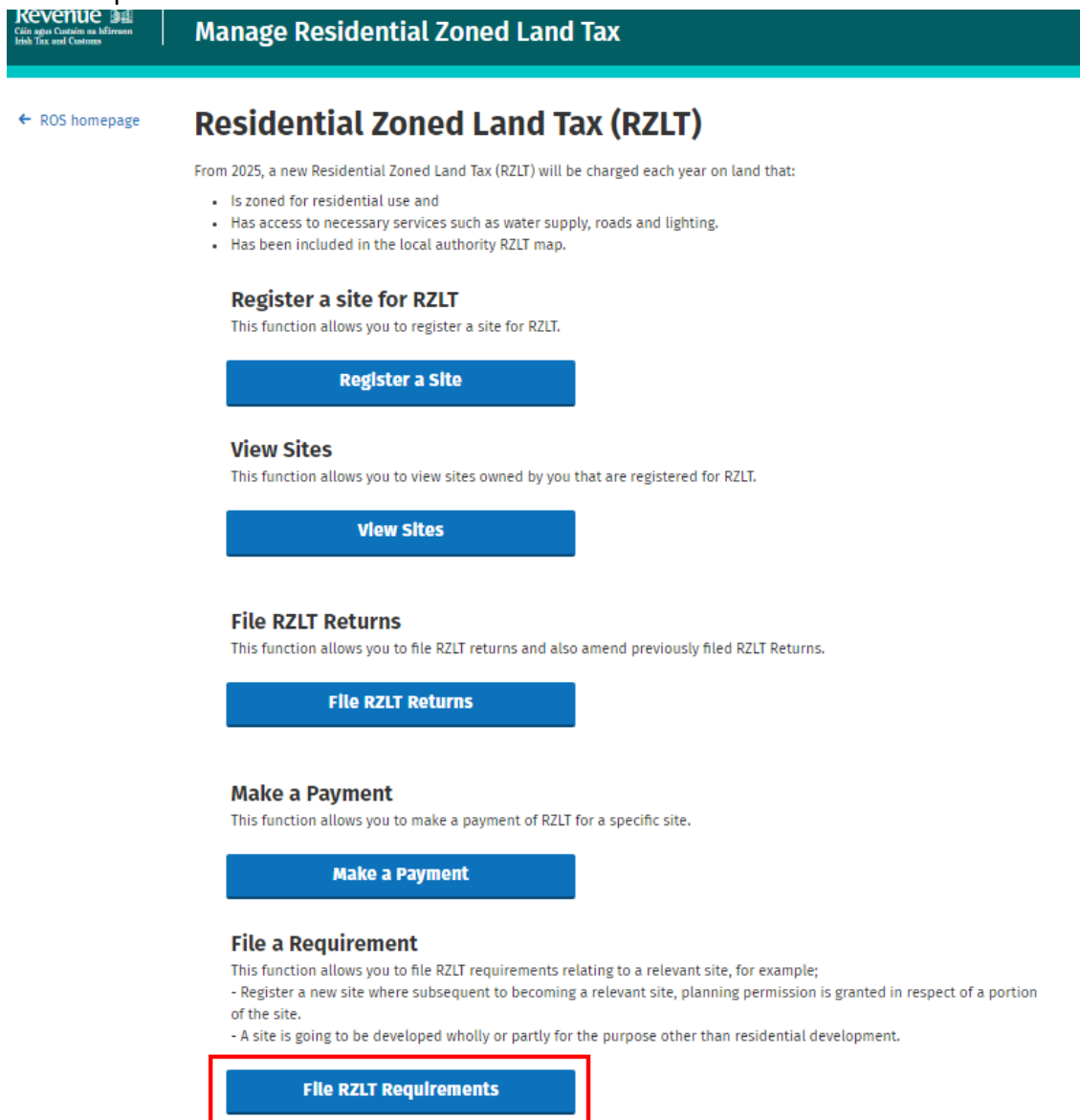
6. Non-Residential Development - Commencement Requirement

These steps may be completed where a site or part of a site is developed for non-residential purposes. You are required to complete this declaration within 30 days of lodging the commencement notice with the relevant Local authority.

The following section details how ROS and myAccount customers can declare to Revenue that development has commenced for non-residential purposes.

The following steps may only be completed for a relevant site registered previously for RZLT.

- 6.1 Log onto the RZLT portal as per relevant instructions noted above. Select “File RZLT Requirements”.



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Ibóid Tax and Customs

Manage Residential Zoned Land Tax

[← ROS homepage](#)

Residential Zoned Land Tax (RZLT)

From 2025, a new Residential Zoned Land Tax (RZLT) will be charged each year on land that:

- Is zoned for residential use and
- Has access to necessary services such as water supply, roads and lighting.
- Has been included in the local authority RZLT map.

Register a site for RZLT

This function allows you to register a site for RZLT.

[Register a Site](#)

View Sites

This function allows you to view sites owned by you that are registered for RZLT.

[View Sites](#)

File RZLT Returns

This function allows you to file RZLT returns and also amend previously filed RZLT Returns.

[File RZLT Returns](#)

Make a Payment

This function allows you to make a payment of RZLT for a specific site.

[Make a Payment](#)

File a Requirement

This function allows you to file RZLT requirements relating to a relevant site, for example;

- Register a new site where subsequent to becoming a relevant site, planning permission is granted in respect of a portion of the site.
- A site is going to be developed wholly or partly for the purpose other than residential development.

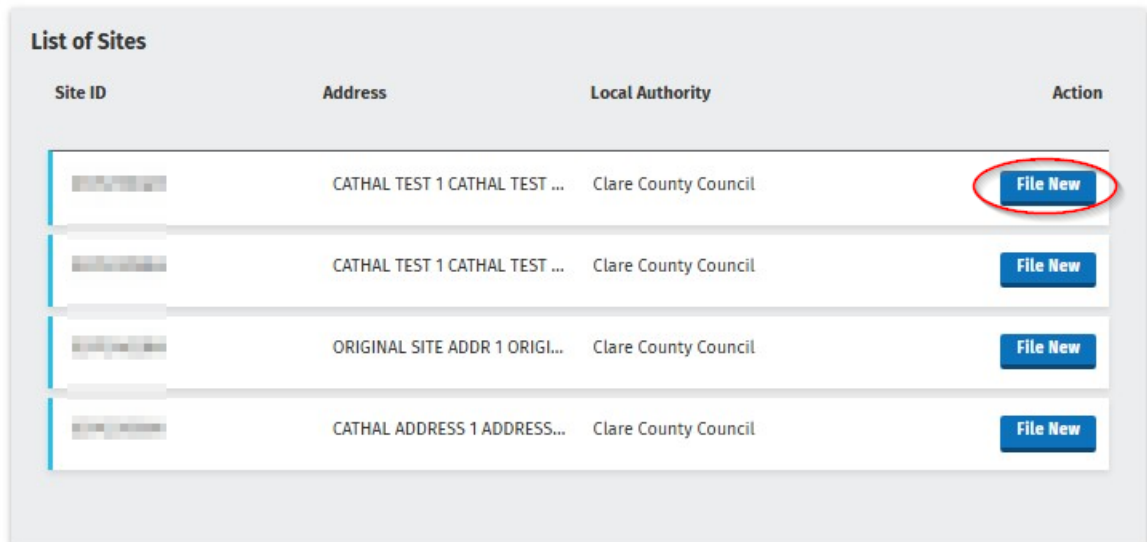
[File RZLT Requirements](#)

Figure 44 - RZLT Portal

- 6.2 The list of registered sites is presented, select the appropriate site and click “File New”.

File RZLT Requirements

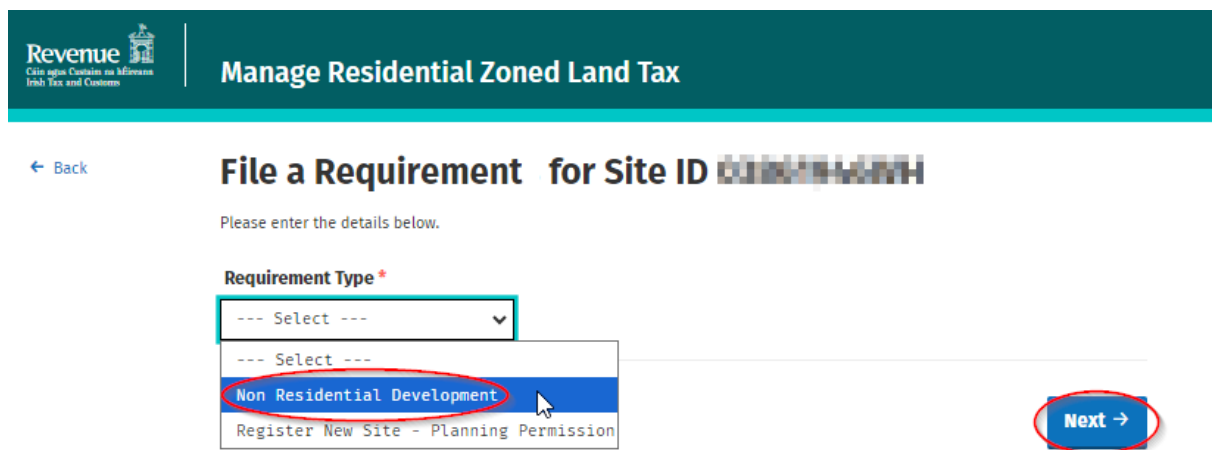
You can manage your RZLT Requirements below



Site ID	Address	Local Authority	Action
[REDACTED]	CATHAL TEST 1 CATHAL TEST ...	Clare County Council	File New
[REDACTED]	CATHAL TEST 1 CATHAL TEST ...	Clare County Council	File New
[REDACTED]	ORIGINAL SITE ADDR 1 ORIGI...	Clare County Council	File New
[REDACTED]	CATHAL ADDRESS 1 ADDRESS...	Clare County Council	File New

Figure 45 - List of Sites

- 6.3 From the Requirement Type drop-down, select “Non-Residential Development”. Click “Next”.



Revenue
Clár na nGairne agus na nGairne
Irish Tax and Customs

Manage Residential Zoned Land Tax

[← Back](#)

File a Requirement for Site ID [REDACTED]

Please enter the details below.

Requirement Type *

- Select ---
- Select ---
- Non Residential Development**
- Register New Site - Planning Permission

Next →

Figure 46 - Requirement Type screen

- 6.4 Complete all details required in relation to the non-residential development commencement on the relevant site. Tick the declaration box that all requirements of legislation and record keeping have been adhered to. Click “Next”.

File a Requirement for Site ID 039133906H

This Requirements must be filed within 30 days of commencement of Non-Residential Development.

Please enter the details below.

Requirement Type [i](#)

Non Residential Development

Commencement Notice Number * [i](#)

Planning Permission Reference * [i](#)

I declare that I have complied with all requirements of legislation and maintained records. * [i](#)

Next →

Figure 47 - Requirement detail screen

- 6.5 Enter the ROS password, click “Sign & Submit”.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Sign & Submit

Certificate [Help](#)

Enter Password

0%

Figure 48 - Sign and Submit screen

- 6.6 The thank you screen is presented. Click on “RZLT Portal” to return to the RZLT Portal home screen.

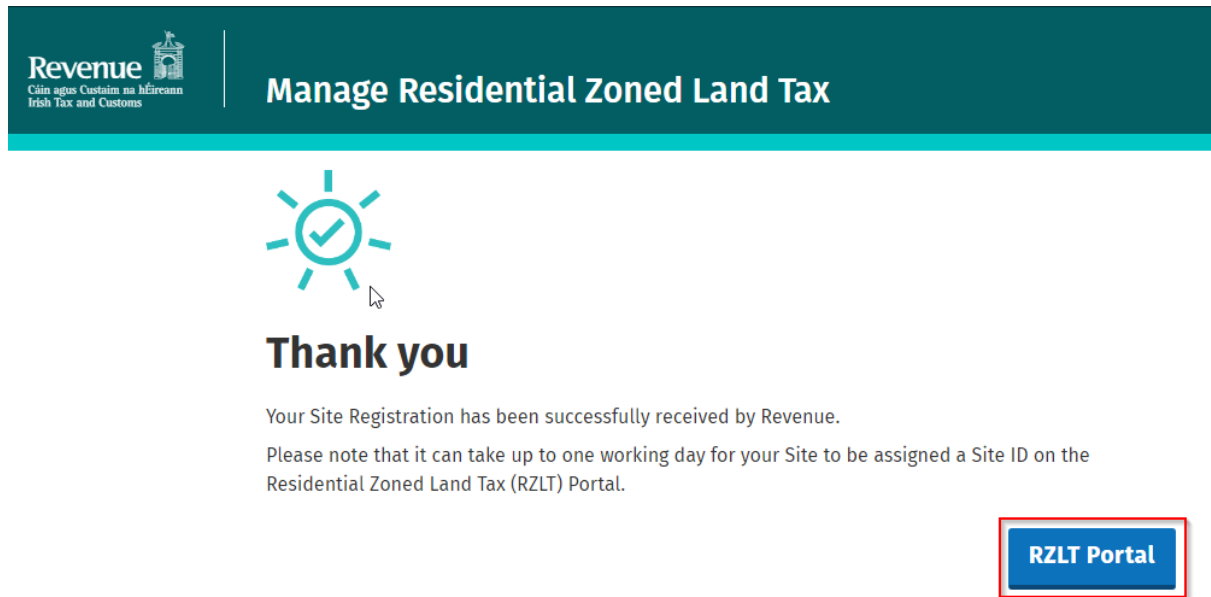


Figure 49 - Thank you screen

Appendix I – Registration for ROS and myAccount

Register for ROS

This step is only relevant if the customer is not already registered for ROS. The customer must register for ROS using the Tax Registration Number (TRN) provided by Revenue. Details on how to register for ROS are available on the Revenue website.

The screenshot displays the Revenue website interface. At the top, there are three navigation tabs: 'Online services' (highlighted with a red box), 'Tax and duty professionals', and 'Customs'. Below these is the Revenue logo and the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. A search bar is visible on the right. The main content area is divided into two columns. The left column is titled 'Online services' and contains sections for 'Sign in or register myAccount' and 'ROS'. The 'ROS' section includes a 'Sign in to ROS' button and a 'Register for ROS' link, which is highlighted with a red box. The right column is titled 'List services by:' and features three filter buttons: 'All', 'myAccount', and 'ROS'. Below these are several service categories with dropdown arrows: 'Claims and refunds', 'Customs', 'Excise', 'Manage your record', 'PAYE Services', 'Payments', and 'Property'.

Figure 50 - Revenue website screen

For queries relating to ROS please contact the Revenue ROS Technical Helpdesk:

- Email at roshelp@revenue.ie
- Telephone at 01 738 3699, International customers may contact via the email address above or call +353 1 738 3699.

Register for myAccount

Details on how to register for myAccount are [available on the Revenue website](#).

For queries relating to the taxation of RZLT, contact the RZLT Unit on

- myEnquiries/RZLT via ROS or myAccount.

Non-resident owners

Non-resident owners who do not have a Tax Registration Number (TRN);

- Individuals – please contact the Department of Social Protection to obtain a Personal Public Service (PPS) number.
- Non-individuals – please contact the RZLT Unit via email to RZLTQueries@revenue.ie for further details on how to obtain a TRN.