

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

## RZLT Site Sale or Transfer Guidelines

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

Document updated March 2025

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## Introduction

These guidelines set out the responsibilities of liable persons in relation to the sale of a relevant site. 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.

References in these guidelines to the sale of a relevant site include the sale of part of a relevant site. A relevant site is a site that is included on an annually revised map published by a local authority and that is not a residential property.

While this introduction 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. References to the liable person are a reference to the previous owner.

**Prior to the completion** of the sale of a relevant site, the liable person must file an RZLT Transfer or Sale return with Revenue. This return will require certain information in relation to the relevant site, the liable person and the purchaser.

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**:

- 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 within the meaning of section 10 of the Taxes Consolidation Act 1997.

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 selling a relevant site, the vendor shall pay any outstanding RZLT liability due before the date of sale.

The liability includes:

- unpaid RZLT amounts due and owing,
- accrued interest,
- and
- any penalty amount that was agreed or determined in relation to a vendor's self-assessment or a Revenue assessment.

The vendor of the relevant site shall also submit all outstanding returns.

Any outstanding liability that is not paid by a vendor is and remains a charge on the land to which it relates.

## 1 ROS Customer filing site Transfer or Sale Return

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.

**In advance of submitting a Transfer or Sale Return, customers should contact the RZLT Unit via myEnquiries advising of the transfer or sale of a relevant site.**

These steps can only be completed once the site is registered for RZLT. If the site is not registered for RZLT, refer to Site Registration guidance.

The following section details how ROS customers can file a Transfer or Sale Return for RZLT.

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

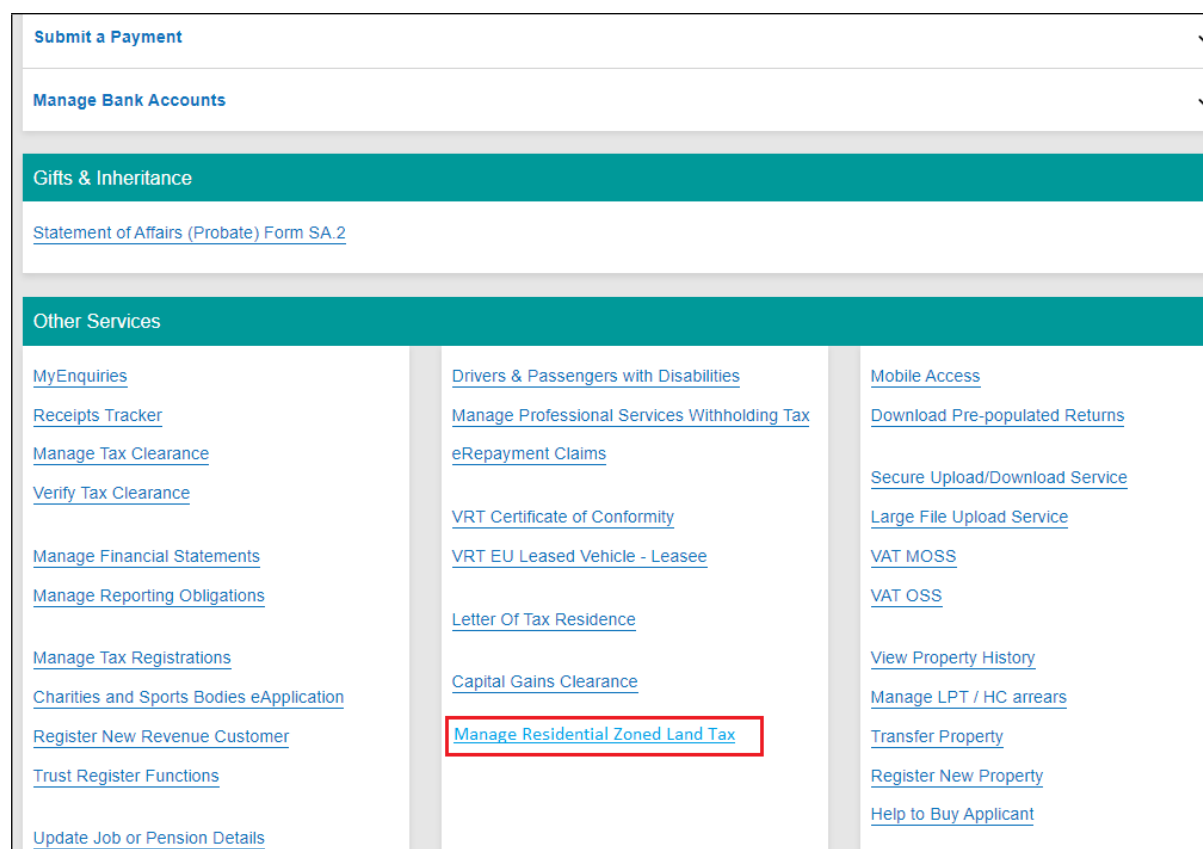


Figure 1: ROS Home page - Manage Residential Zoned Land Tax screen

- 1.2 Select “File Transfer/Sale Return” from the RZLT Portal screen.

**Revenue**  
Clárú agus Cálúil na h-Éireann  
IRMS 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 The customer is presented with all sites available for filing an RZLT Transfer/Sale Return. Click 'File Transfer/Sale Return' on the appropriate site (where more than one site registered).

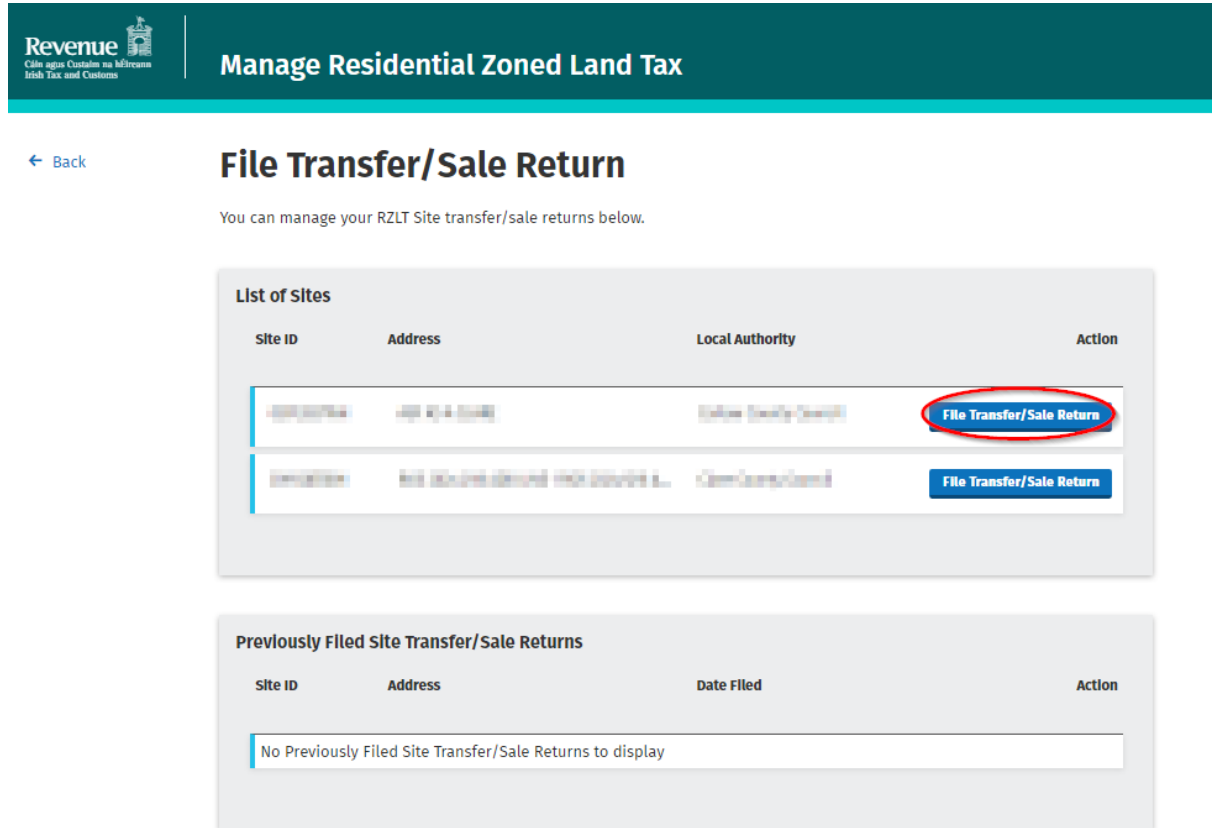


Figure 3: File RZLT Return screen

- 1.4 Complete all details required in relation to the transfer or sale of the site, click “Next”.
- Select Yes or No regarding the size of the site for sale or transfer.
    - Select Yes if all of the site (i.e., 100%) is for transfer or sale.
    - Select No if less than 100% of the site is for transfer or sale.
  - Select the reason for the transfer or sale of the site. For example – Sale, Gift Inheritance, Compulsory Purchase Order or Lease in excess of 35 years.
  - Enter the date of the acquisition of the relevant site.
  - Enter the market value of the site at the date of acquisition.
  - Enter the market value of the site at the most recent valuation date.
  - Enter the proposed date of transfer or sale of the site.
  - Enter the proposed consideration for the transfer or sale of the site.
  - Select Yes or No if the owner(s) and the purchaser of the site are connected.

**Note:** Before the completion of the transfer or sale of the site, the liable person(s) must file all outstanding RZLT returns and pay all outstanding tax and accrued interest (where applicable).

Revenue  
The State Exchequer and Public Works Corporation  
2024 Tax and Customs

Manage Residential Zoned Land Tax

← Back

**File a Transfer/Sale Return for Site ID** [REDACTED]

Please enter the details below.

**Size (Hectares)**  
[REDACTED]

**100% of hectares of site sold/transferred in 1 transaction?** \* ⓘ  
 Yes  No

**Reason for Sale/Transfer** \*  
 --- Select ---

**Date of acquisition of relevant site** \* ⓘ  
 DD/MM/YYYY  
 [REDACTED]

**Market value at date of acquisition** \* ⓘ  
 € [REDACTED]

**Most recent market value** \* ⓘ  
 € [REDACTED]

**Proposed date of sale/transfer** \* ⓘ  
 DD/MM/YYYY  
 [REDACTED]

**Proposed consideration on the sale/transfer** \* ⓘ  
 € [REDACTED]

**Liable Person Information**

NAME	Tax registration number	designated Liable person	ownership interest
[REDACTED]	[REDACTED]	Yes	Freehold

**Are the owner and purchaser connected persons?** \* ⓘ  
 Yes  No

**Does transfer relate to a group transfer?** \* ⓘ  
 Yes  No

Cancel **Next** →

Figure 4: File Transfer/Sale Return screen



- 1.5 Complete all details required in relation to the purchaser(s) of the site, click “Next”. In the case of multiple purchasers, enter all relevant information and click ‘Add Purchaser’. Repeat this action until all purchaser details have been entered.

When all purchaser information has been entered, click ‘Next’.

Revenue **Manage Residential Zoned Land Tax**

← Back **File a Transfer/Sale Return for Site ID**

**List of Purchasers**

Please enter the following details for all purchasers:

**Name \***

**Address Line 1 \***

**Address Line 2 \***

**Address Line 3**

**Address Line 4**

**Tax Type \***  
 --- Select ---

**Tax Registration Number \***

**Nature of ownership Interest \***  
 --- Select ---


**Add Purchaser**

Action	tax type	tax registration number	name	nature of ownership interest
No Purchasers to display				

**Next →**

Figure 5: List of Purchaser(s) screen

- 1.6 Ensure that all details contained in the summary details are correct relating to the site, liable person(s) and purchaser(s). Tick the declaration check box to declare that all details provided are true and accurate. Click 'Submit'.


**Manage Residential Zoned Land Tax**

← Back

## Transfer or Sale Site Details Summary

Please confirm the Site details before proceeding

Size (Hectares)	7.0000
100% of hectares of site sold/transferred in 1 transaction?	Yes
Reason for Sale/Transfer	Sale
Date of acquisition of relevant site	03/11/2024
Market value at date of acquisition	100000
Most recent market value	90000
Proposed date of sale/transfer	19/12/2024
Proposed consideration on the sale/transfer	150000
Are the owner and purchaser connected persons?	No

### Liable Person Information

Name	Tax registration number	Designated Liable Person	Ownership interest

### List of Purchasers

Tax type	Tax registration number	Name	Nature of ownership interest
CUST		Joe Bloggs	Freehold

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

Submit →

Figure 6: Transfer/Sale Return summary screen

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

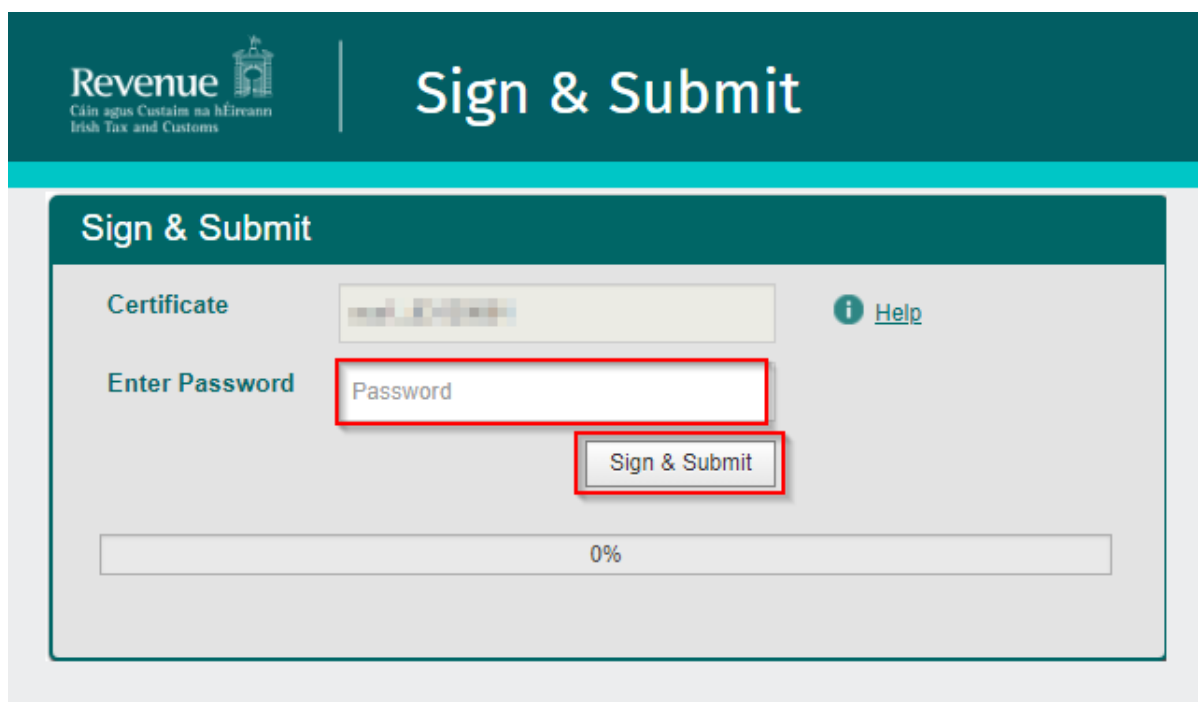


Figure 7: Sign & submit screen

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

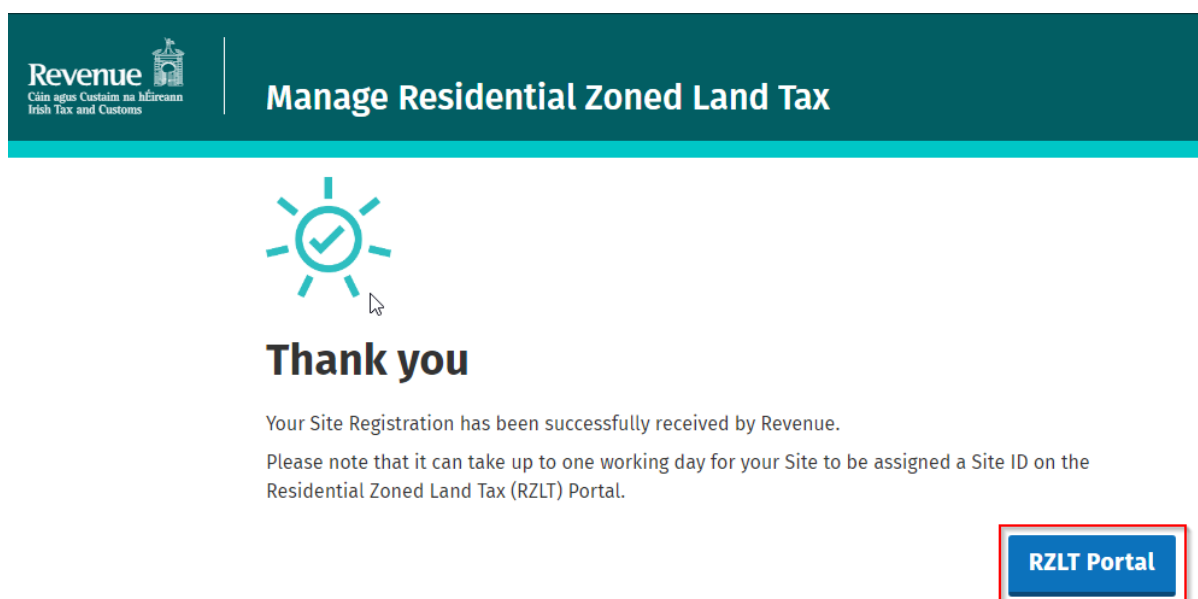


Figure 8: Site registration successful screen

## 2 myAccount Customer filing site Transfer or Sale Return

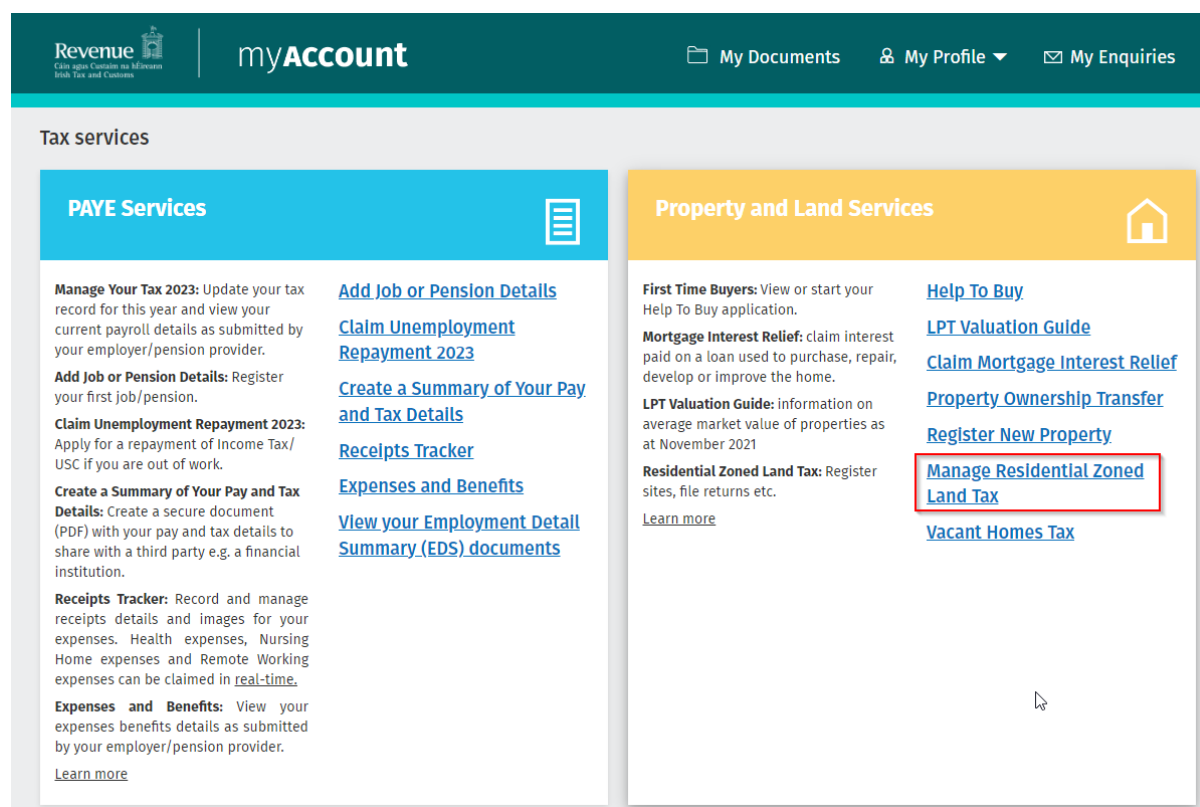
These steps can only be completed once the customer is registered for myAccount. If the customer is not registered for myAccount, refer to Appendix I.

**In advance of submitting a Transfer or Sale Return, customers should contact the RZLT Unit via myEnquiries advising of the transfer or sale of a relevant site.**

These steps can only be completed once the site is registered for RZLT. If the site is not registered for RZLT, refer to Site Registration guidance.

The following section details how myAccount customers can file a Transfer or Sale Return for RZLT.

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



The screenshot shows the myAccount 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 this is a 'Tax services' section with two main tiles: 'PAYE Services' and 'Property and Land Services'. The 'Property and Land Services' tile is highlighted in yellow and contains the following links and descriptions:

- First Time Buyers:** View or start your Help To Buy application.
- Mortgage Interest Relief:** claim interest paid on a loan used to purchase, repair, develop or improve the home.
- LPT Valuation Guide:** information on average market value of properties as at November 2021
- Residential Zoned Land Tax:** Register sites, file returns etc. [Learn more](#)
- [Help To Buy](#)
- [LPT Valuation Guide](#)
- [Claim Mortgage Interest Relief](#)
- [Property Ownership Transfer](#)
- [Register New Property](#)
- [Manage Residential Zoned Land Tax](#) (highlighted with a red box)
- [Vacant Homes Tax](#)

Figure 9: myAccount Property and Land Services tile

## 1.10 Select “File Transfer/Sale Return” from the RZLT Portal screen.

**Revenue**  
Clárú agus Cálúil na Míreanna  
Móráil, Tairgí agus Cálúil

## 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 10: RZLT Portal Home screen

- 1.11 The customer is presented with all sites available for filing an RZLT Transfer/Sale Return. Click ‘File Transfer/Sale Return’ on the appropriate site (where more than one site registered).

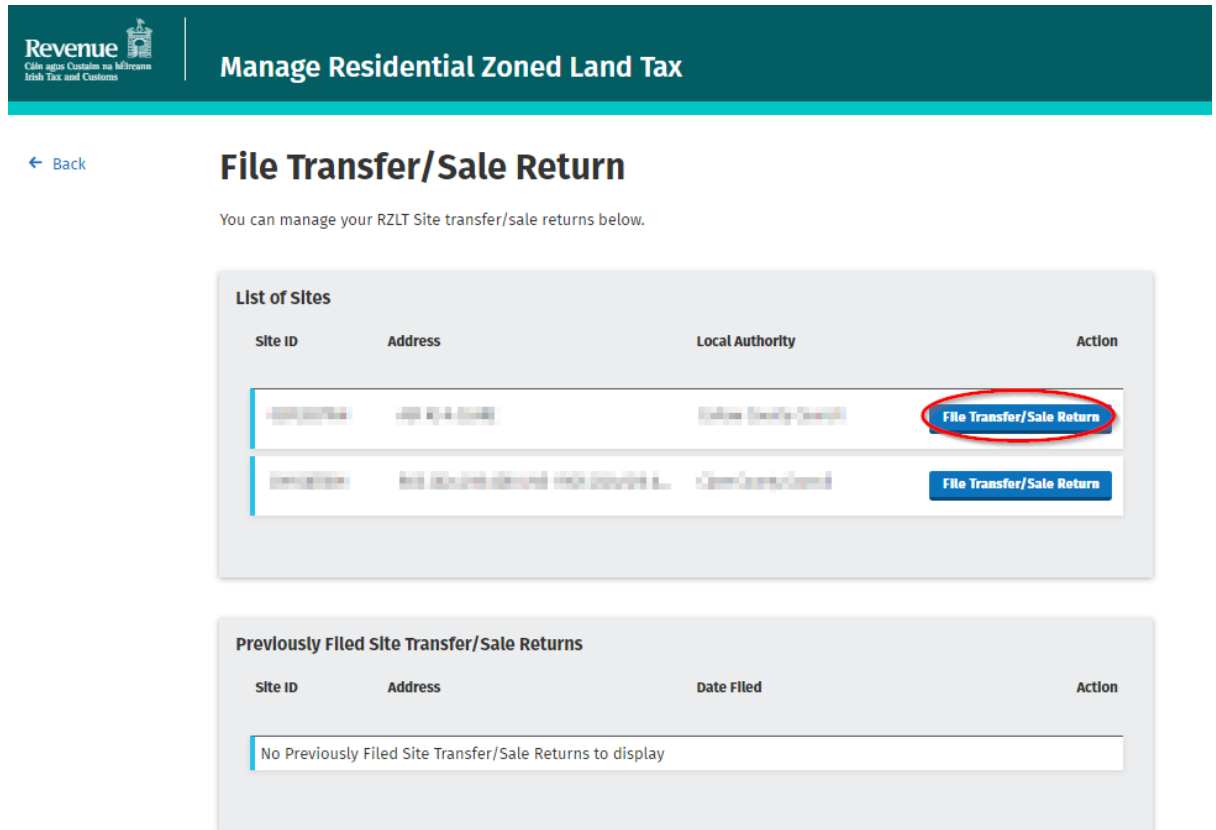


Figure 11: File RZLT Return screen

- 1.12 Complete all details required in relation to the transfer or sale of the site, click “Next”.
- Select Yes or No regarding the size of the site for sale or transfer.
    - Select Yes if all of the site (i.e., 100%) is for transfer or sale.
    - Select No if less than 100% of the site is for transfer or sale.
  - Select the reason for the transfer or sale of the site. For example – Sale, Gift Inheritance, Compulsory Purchase Order or Lease in excess of 35 years.
  - Enter the date of the acquisition of the relevant site.
  - Enter the market value of the site at the date of acquisition.
  - Enter the market value of the site at the most recent valuation date.
  - Enter the proposed date of transfer or sale of the site.
  - Enter the proposed consideration for the transfer or sale of the site.
  - Select Yes or No if the owner(s) and the purchaser of the site are connected.

**Note:** Before the completion of the transfer or sale of the site, the owner(s) must file all outstanding RZLT returns and pay all outstanding tax and accrued interest (where applicable).

**Revenue**  
Challenging Complexity and Minimising Risk, Time and Cost

**Manage Residential Zoned Land Tax**

← Back **File a Transfer/Sale Return for Site ID** [XXXXXXXXXX]

Please enter the details below.

**Size (Hectares)**  
[Text Input]

**100% of hectares of site sold/transferred in 1 transaction?** \* ⓘ  
 Yes  No

**Reason for Sale/Transfer** \*  
[Dropdown: --- Select ---]

**Date of acquisition of relevant site** \* ⓘ  
DD/MM/YYYY  
[Text Input]

**Market value at date of acquisition** \* ⓘ  
€ [Text Input]

**Most recent market value** \* ⓘ  
€ [Text Input]

**Proposed date of sale/transfer** \* ⓘ  
DD/MM/YYYY  
[Text Input]

**Proposed consideration on the sale/transfer** \* ⓘ  
€ [Text Input]

**Liable Person Information**

Name	Tax registration number	Designated liable person	Ownership interest
[Text Input]	[Text Input]	Yes	Freehold

**Are the owner and purchaser connected persons?** \* ⓘ  
 Yes  No

**Does transfer relate to a group transfer?** \* ⓘ  
 Yes  No

[Cancel] [Next →]

Figure 12: File Transfer/Sale Return screen

- 1.13 Complete all details required in relation to the purchaser(s) of the site, click “Next”. In the case of multiple purchasers, enter all relevant information and click ‘Add Purchaser’. Repeat this action until all purchaser details have been entered.

When all purchaser information has been entered, click ‘Next’.

Revenue  
Cherish Details on Affairs  
1994, Tax and Customs

**Manage Residential Zoned Land Tax**

[← Back](#)

### File a Transfer/Sale Return for Site ID [REDACTED]

#### List of Purchasers

Please enter the following details for all purchasers:

**Name \***

**Address Line 1 \***

**Address Line 2 \***

**Address Line 3**

**Address Line 4**

**Tax Type \***  
 --- Select ---

**Tax Registration Number \***

**Nature of ownership Interest \***  
 --- Select ---

**Add Purchaser**


Action	tax type	tax registration number	name	nature of ownership interest
No Purchasers to display				

**Next →**

Figure 13: List of Purchaser(s) screen



- 1.14 Ensure that all details contained in the summary details are correct relating to the site, liable person(s) and purchaser(s). Tick the declaration check box to declare that all details provided are true and accurate. Click ‘Submit’.


Manage Residential Zoned Land Tax

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## Transfer or Sale Site Details Summary

Please confirm the Site details before proceeding

Size (Hectares)	7.0000
100% of hectares of site sold/transferred in 1 transaction?	Yes
Reason for Sale/Transfer	Sale
Date of acquisition of relevant site	03/11/2024
Market value at date of acquisition	100000
Most recent market value	90000
Proposed date of sale/transfer	19/12/2024
Proposed consideration on the sale/transfer	150000
Are the owner and purchaser connected persons?	No

### Liable Person Information

Name	Tax registration number	Designated Liable Person	Ownership interest
[Redacted]	[Redacted]	[Redacted]	[Redacted]

### List of Purchasers

Tax type	Tax registration number	Name	Nature of ownership interest
CUST	[Redacted]	Joe Bloggs	Freehold

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

Submit →

Figure 14: Transfer/Sale Return summary screen

1.15 Enter the myAccount password, click 'Sign & Submit'.

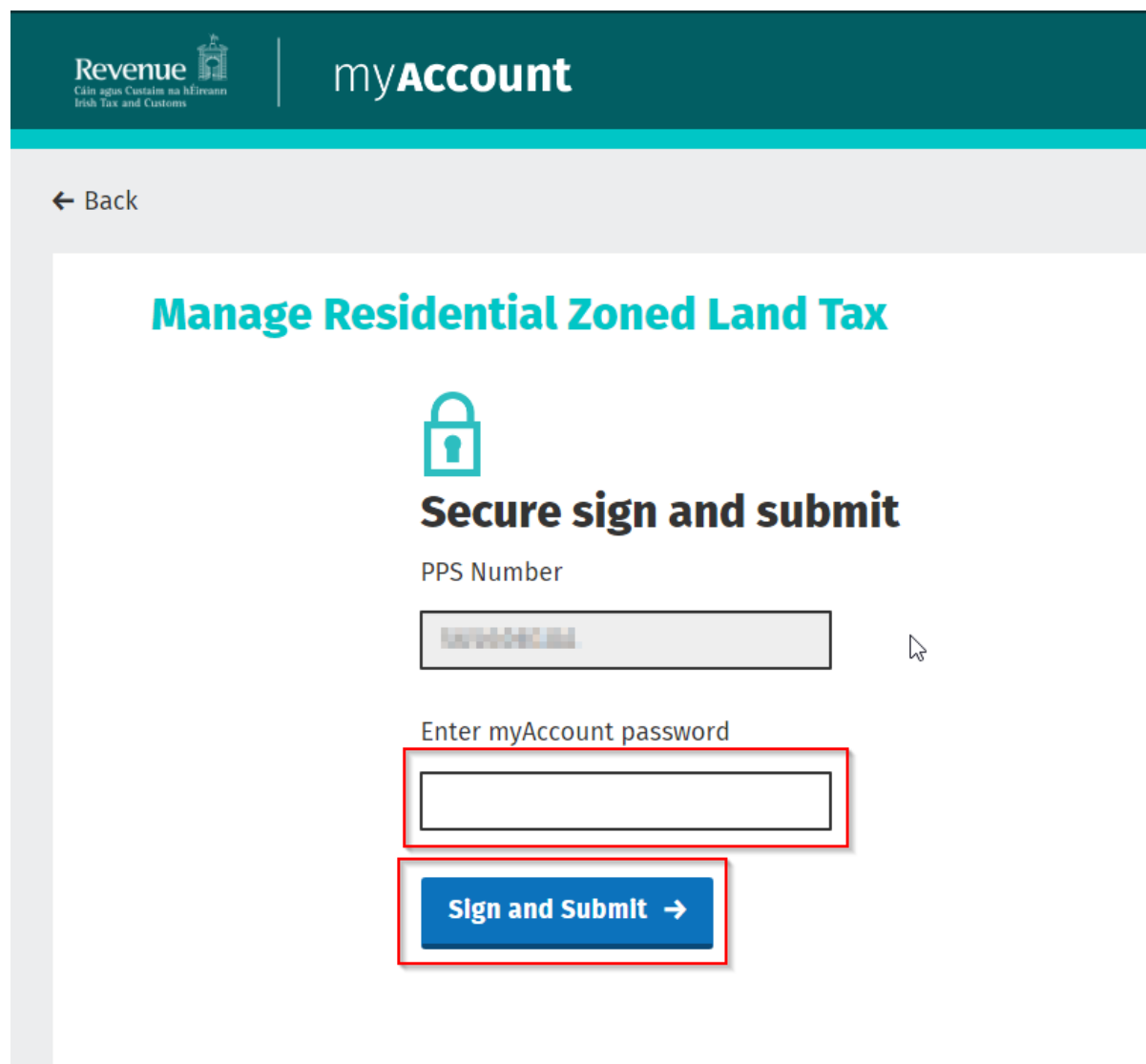


Figure 15: myAccount Sign & submit screen

- 1.16 The Thank you screen is presented. Click on 'RZLT Portal' to return to the RZLT Portal home screen.

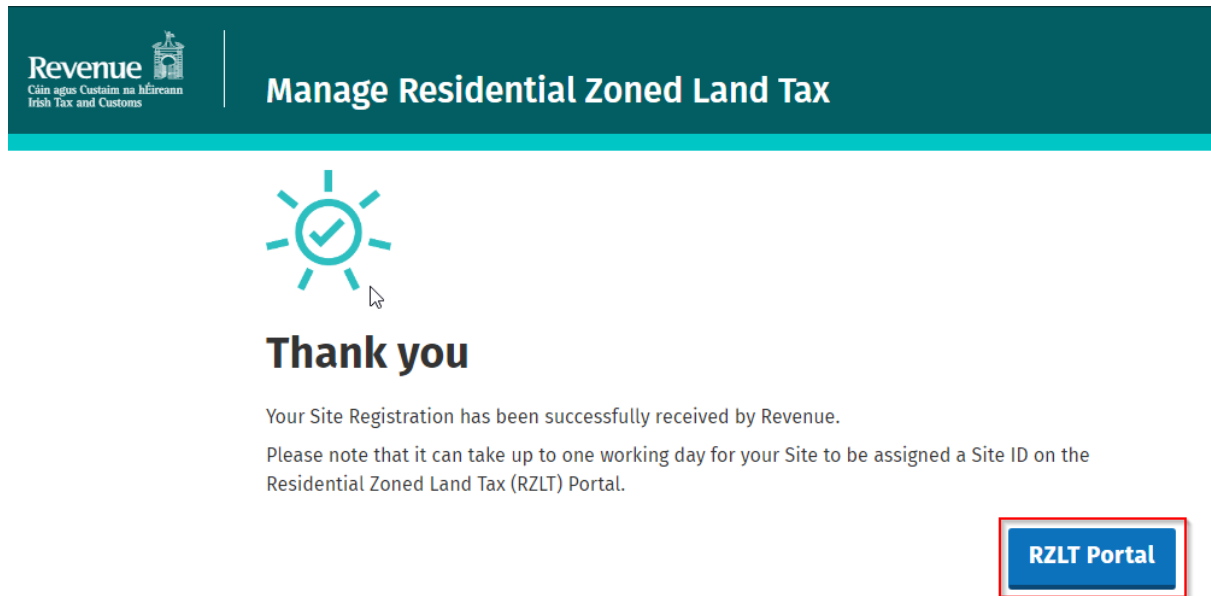


Figure 16: Site registration successful screen

### 3 Transfer or Sale of site within Group Company structure

These steps can only be completed where both the transferor and transferee company are part of a group<sup>1</sup> and both within the charge to Corporation Tax and registered for ROS.

**In advance of submitting a Transfer or Sale Return, customers should contact the RZLT Unit via myEnquiries advising of the transfer or sale of a relevant site.**

If the company is not registered for ROS, refer to Appendix I.

These steps can only be completed once the site is registered for RZLT. If the site is not registered for RZLT, refer to Site Registration guidance.

The following section details how a company can file a Transfer or Sale Return for RZLT in the case of a transfer or sale of a relevant site (including a transfer or sale within a group company structure).

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<sup>1</sup> “Group” and a “member of a group” have the same meaning as in section 616, TCA 1997

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

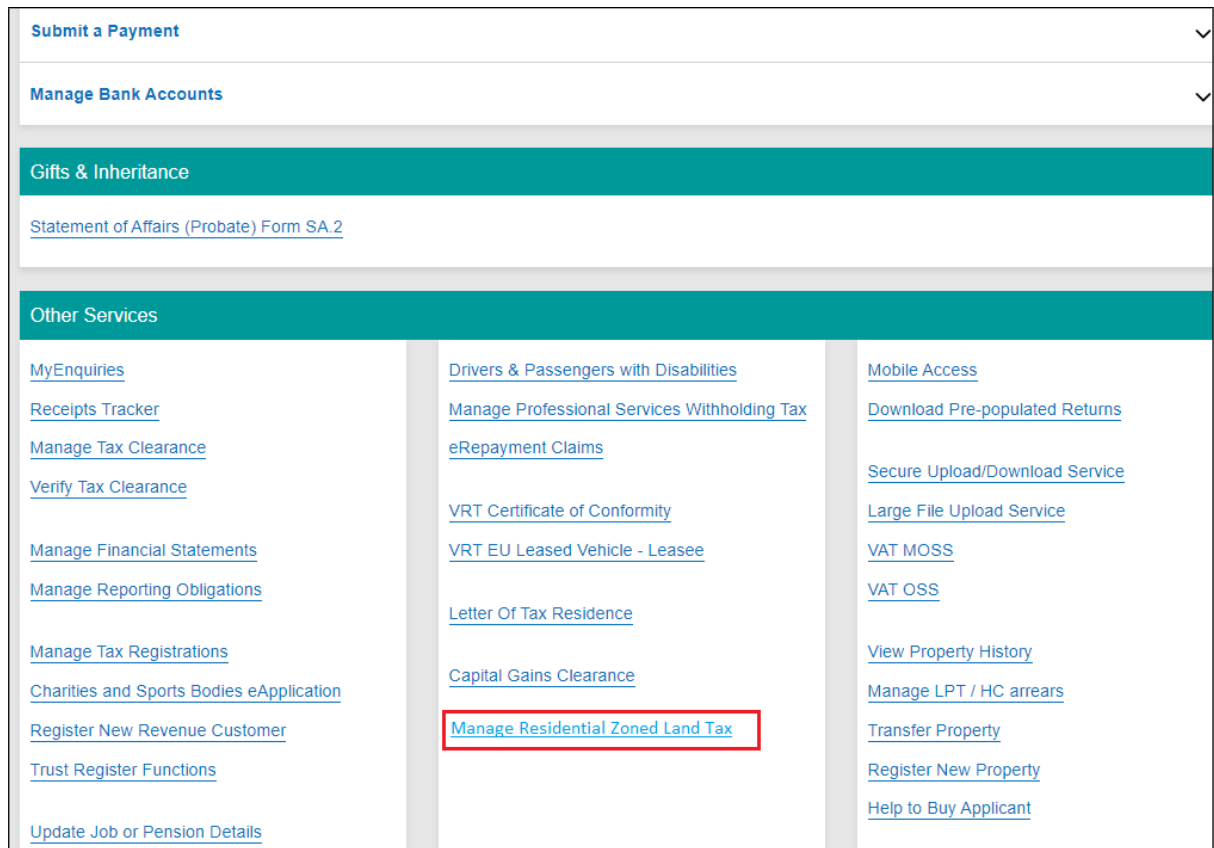


Figure 17: ROS Home page - Manage Residential Zoned Land Tax screen

## 1.18 Select “File Transfer/Sale Return” from the RZLT Portal screen.

**Revenue**  
City of Cork  
City of Cork  
City of Cork

## 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 18: RZLT Portal Home screen

- 1.19 The customer is presented with all sites available for filing an RZLT Transfer/Sale Return. Click 'File Transfer/Sale Return' on the appropriate site (where more than one site registered).

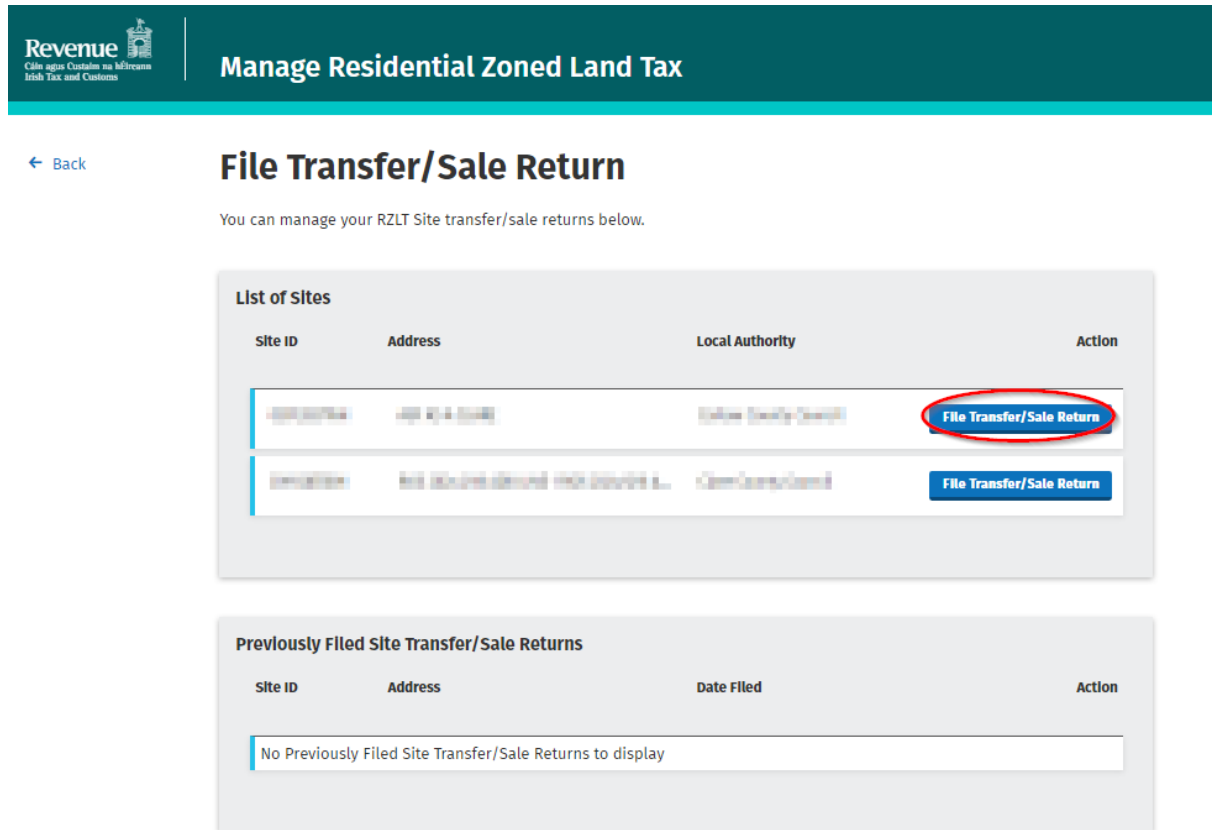


Figure 19: File RZLT Transfer/Sale Return screen

- 1.20 Complete all details required in relation to the transfer or sale of the site within a group company structure.  
 Tick yes, under “Does transfer relate to intra-group transfer”. Click “Next”.

**Revenue**  
 Clonagh Estate, 10 Malpas  
 10M, Tax and Customs

**Manage Residential Zoned Land Tax**

← Back **File a Transfer/Sale Return for Site ID** [REDACTED]

Please enter the details below.

**Size (Hectares)**

**100% of hectares of site sold/transferred in 1 transaction? \*** ⓘ  
 Yes  No

**Reason for Sale/Transfer \***

**Date of acquisition of relevant site \*** ⓘ  
 DD/MM/YYYY

**Market value at date of acquisition \*** ⓘ  
 €

**Most recent market value \*** ⓘ  
 €

**Proposed date of sale/transfer \*** ⓘ  
 DD/MM/YYYY

**Proposed consideration on the sale/transfer \*** ⓘ  
 €

**Liabe Person Information**

name	tax registration number	designated Liabe Person	ownership interest
[REDACTED]	[REDACTED]	Yes	Freehold

**Are the owner and purchaser connected persons? \*** ⓘ  
 Yes  No

**Does transfer relate to a group transfer? \*** ⓘ  
 Yes  No

**Cancel** **Next →**

Figure 20: File RZLT Transfer/Sale Return screen



- 1.21 Complete all details required in relation to the transferee (listed as Purchaser on screen) of the site, click “Next”.

**Revenue**  
Clárú agus Comhairle na hÉireann  
Itháil, Teicneolaíocht agus Comhairle

**Manage Residential Zoned Land Tax**

← Back

### File a Transfer/Sale Return for Site ID [REDACTED]

#### List of Purchasers

Please enter the following details for all purchasers:

**Name \***

**Address Line 1 \***

**Address Line 2 \***

**Address Line 3**

**Address Line 4**

**Tax Type \***

**Tax Registration Number \***

**Nature of ownership Interest \***


**Add Purchaser**

Action	Tax type	Tax registration number	Name	Nature of ownership interest
No Purchasers to display				

**Next →**

Figure 21: List of Transferee/Purchaser(s) screen

- 1.22 Ensure that all details contained in the summary details are correct relating to the site, transferor and transferee company. Tick the declaration check box to declare that all details provided are true and accurate. Click 'Submit'.


**Manage Residential Zoned Land Tax**

← Back

## Transfer or Sale Site Details Summary

Please confirm the Site details before proceeding

Size (Hectares)	0.0002
100% of hectares of site sold/transferred in 1 transaction?	Yes
Reason for Sale/Transfer	Group Company Transfer
Date of acquisition of relevant site	08/01/2024
Market value at date of acquisition	500000
Most recent market value	550000
Proposed date of sale/transfer	31/01/2025
Proposed consideration on the sale/transfer	50000
Are the owner and purchaser connected persons?	Yes
Does transfer relate to a group transfer?	Yes

### Liabe Person Information

name	tax registration number	designated Liabe Person	ownership interest
██████████	██████████	Yes	Freehold

### List of Purchasers

tax type	tax registration number	name	nature of ownership interest
██████	██████████	██████████	Freehold

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

Submit →

Figure 22: Transfer/Sale Return summary screen

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

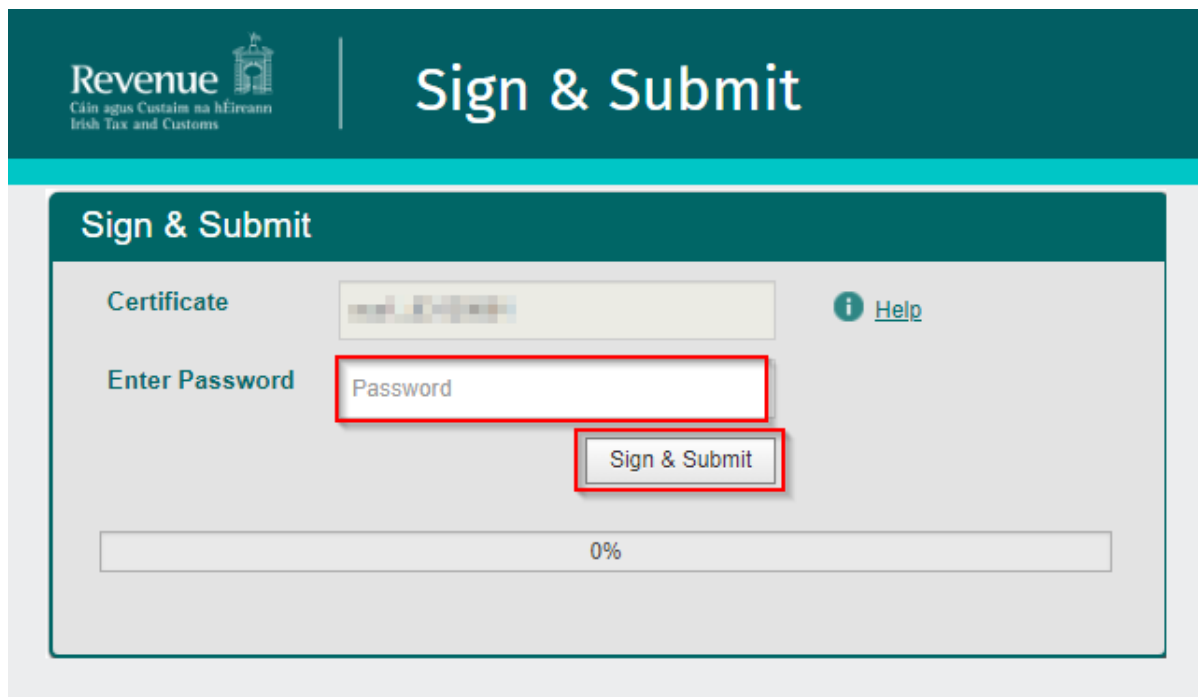


Figure 23: Sign & submit screen

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

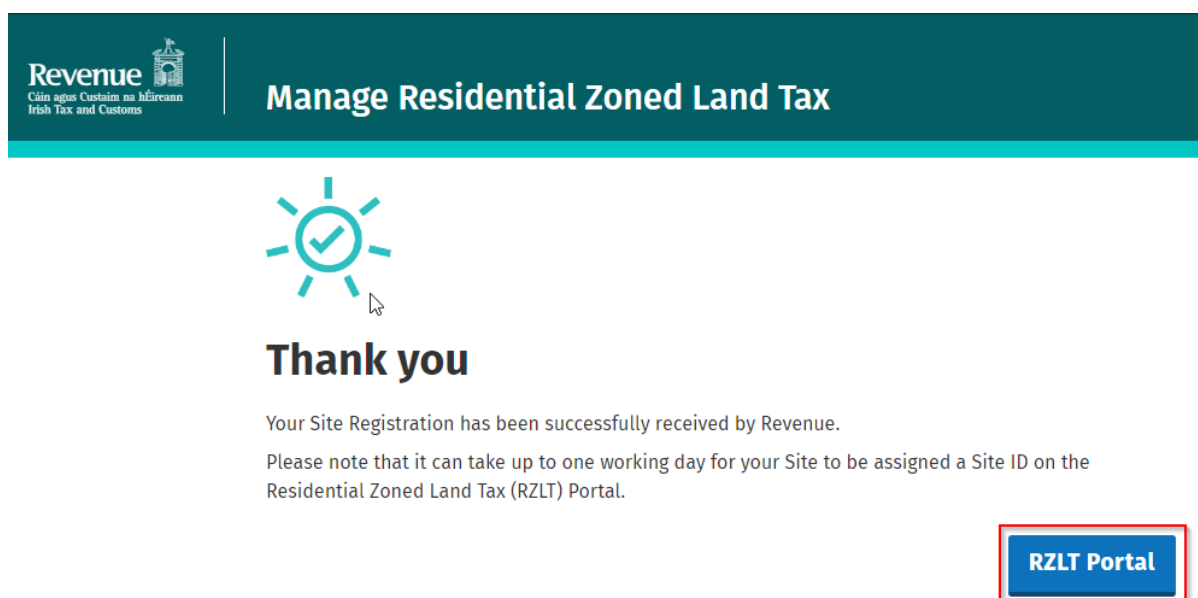


Figure 24: Site registration successful screen

## 4 How to make a payment of RZLT

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.

These steps can only be completed once the site is registered for RZLT. If the site is not registered for RZLT, refer to Site Registration guidance.

The following section details how ROS or myAccount customers can make a payment of RZLT.

1.25 Log into the RZLT portal using ROS or myAccount. See previous guidance above on how to log onto the RZLT portal through ROS or myAccount.

1.26 Select “Make a Payment” from the RZLT Portal screen.

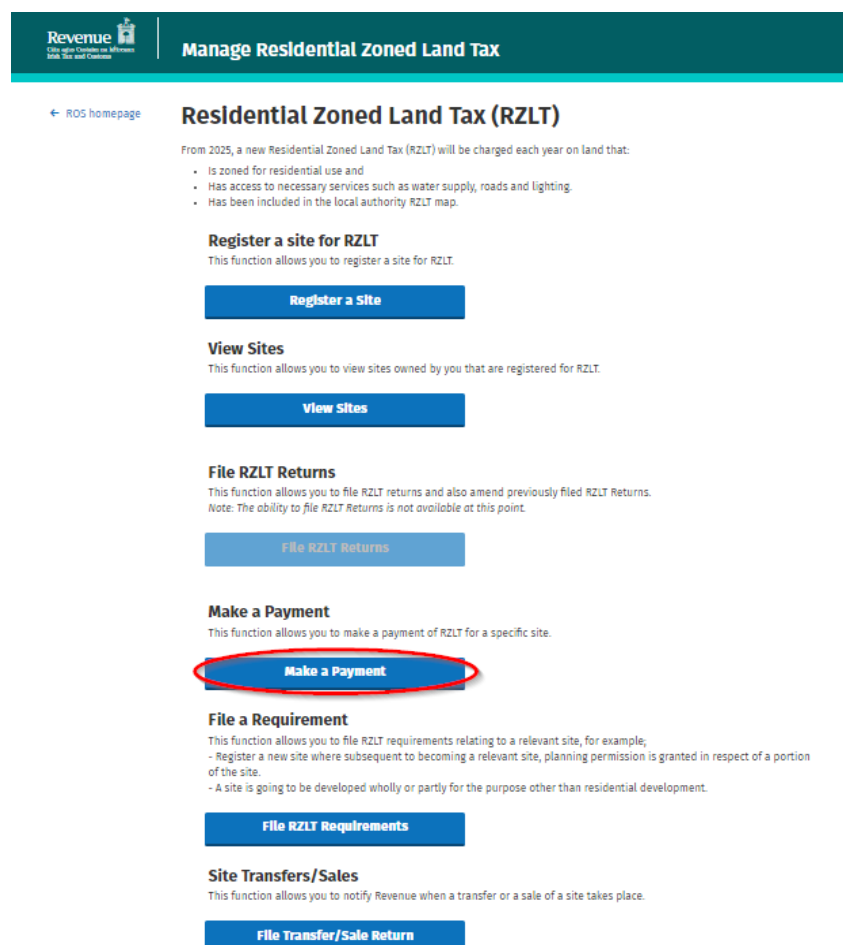


Figure 25: RZLT Portal Home screen

- 1.27 Ensure to select option for appropriate Site ID, where multiple sites registered.  
 Select appropriate option under “Payment Type” (Tax, Interest or Penalty Payment). Select “Make a Payment”.

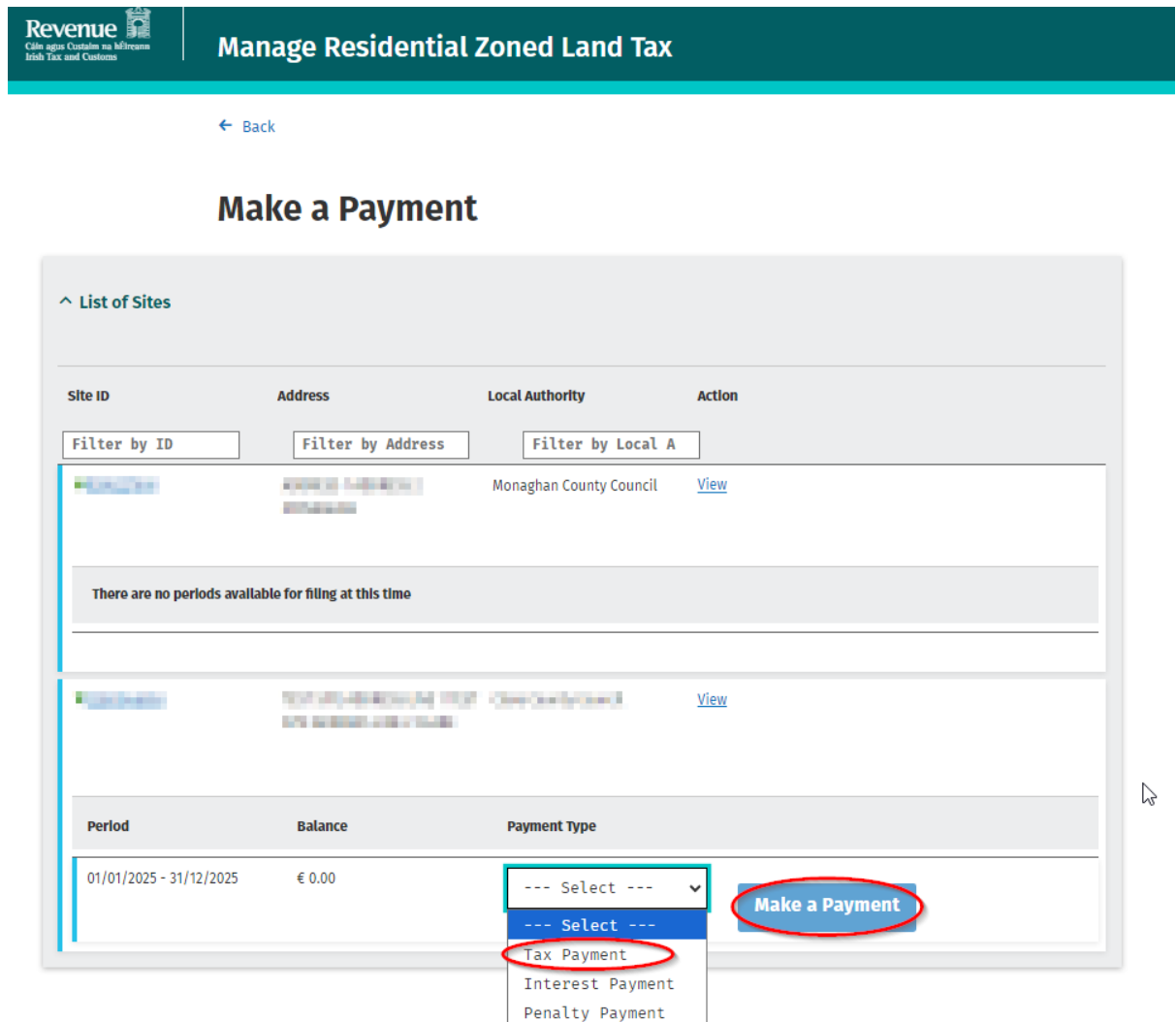
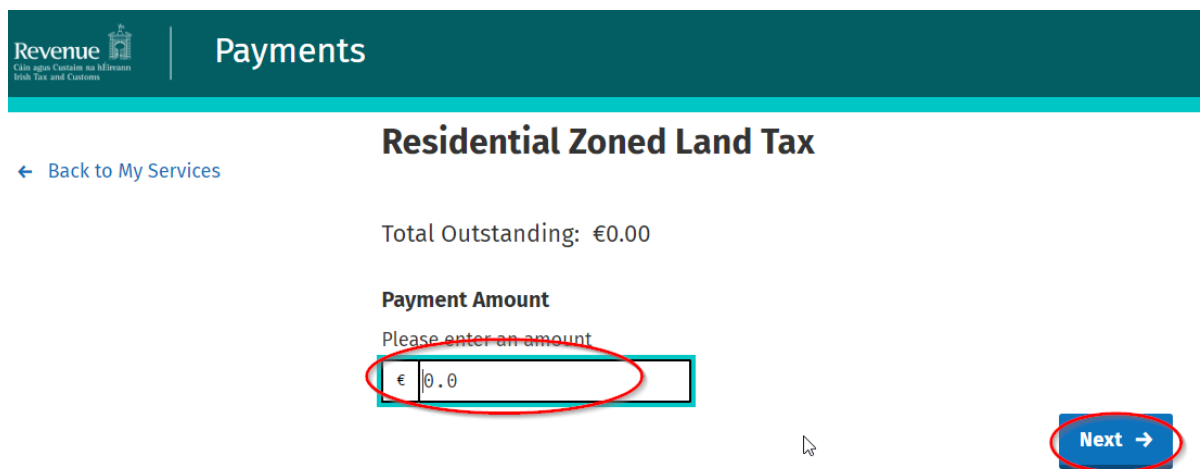


Figure 26: RZLT Payment screen

1.28 Enter the amount of RZLT you wish to make as a payment. Select “Next”



The screenshot shows the Revenue Payments interface for Residential Zoned Land Tax. At the top left is the Revenue logo with the tagline 'Cuidim againn' tuitiúna na hÉireann With Tax and Customs'. The main header is 'Payments' and the sub-header is 'Residential Zoned Land Tax'. A link '← Back to My Services' is on the left. The 'Total Outstanding' is €0.00. Under 'Payment Amount', there is a prompt 'Please enter an amount' and an input field containing '€ 0.00'. A red circle highlights the input field. To the right of the input field is a blue 'Next →' button, also highlighted with a red circle.

Figure 27: RZLT Payment screen

1.29 Select the appropriate payment option for making the RZLT payment (credit card, debit card or using bank account).

1.30 Follow the online instructions to complete the payment.

1.31 Sign and submit using the ROS or myAccount password as appropriate.

## 5 How to view a payment of RZLT

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

These steps can only be completed once the site is registered for RZLT. If the site is not registered for RZLT, refer to Site Registration guidance.

These steps may also be carried out by an agent acting on a customer's behalf or by a solicitor acting on behalf of a customer.

5.1 Log into the ROS or myAccount. See previous guidance above on how to log onto the RZLT portal through ROS or myAccount.

5.2 In the RZLT portal, select 'View Sites'.

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Irish 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**

Figure 28: RZLT portal home screen

- 5.3 Select ‘View Payment History’, where more than one site is registered, ensure to select the appropriate site.

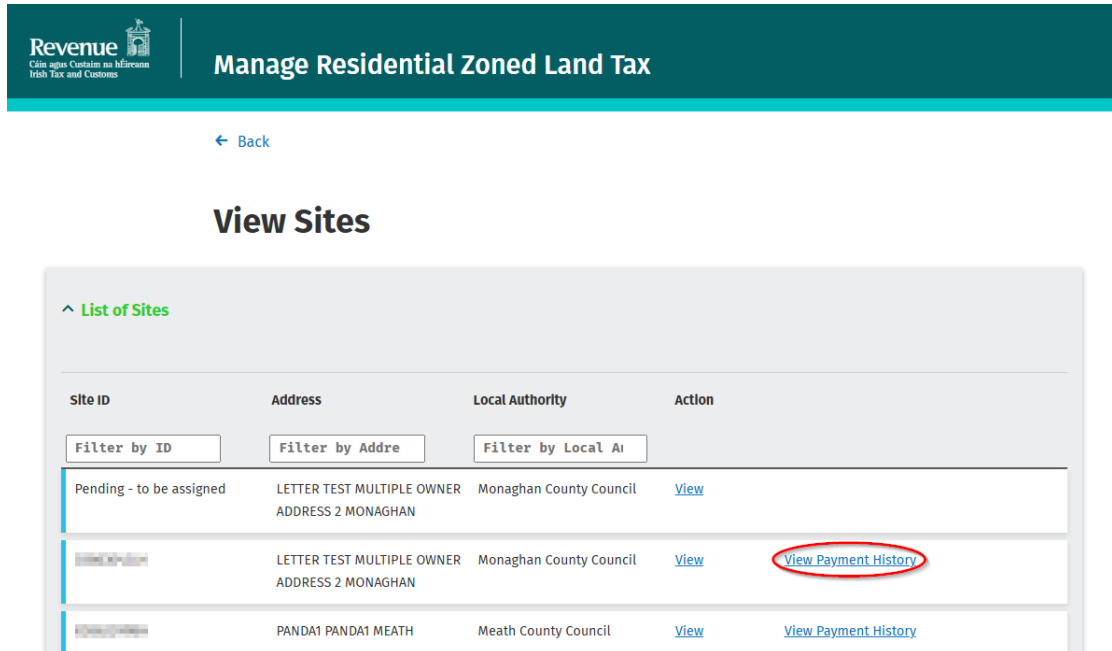


Figure 29: View sites screen



- 5.4 The payment detail for a site is presented on screen, including interest, penalty (if applicable), total RZLT charge, amount paid and balance remaining. The option is available to print this page for record keeping.

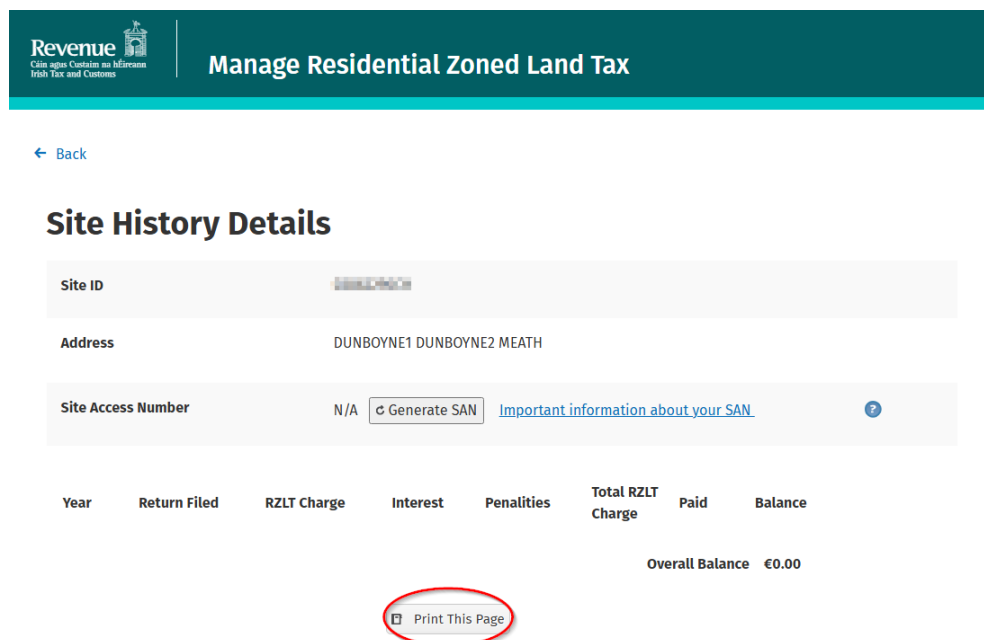


Figure 30: Site history screen

- 5.5 Customers may choose to allow a solicitor to access RZLT payment history. To enable a solicitor to access payment information, a Site Access Number (SAN) must be generated and shared with the solicitor. Click ‘Generate SAN’.

The SAN will display on screen once generated. Ensure that the important information about your SAN is read before sharing these details with any other party.

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## Manage Residential Zoned Land Tax

[← Back](#)

### Site History Details

Site ID	[redacted]
Address	DUNBOYNE1 DUNBOYNE2 MEATH
Site Access Number	N/A <a href="#">Generate SAN</a> <a href="#">Important information about your SAN</a>

Year	Return Filed	RZLT Charge	Interest	Penalties	Total RZLT Charge	Paid	Balance	
							Overall Balance	€0.00

[Print This Page](#)

Figure 31: Generate SAN

- 5.6 A solicitor or agent acting on a customer's behalf may view a site's history and RZLT payments using the SAN shared by the customer.
- 5.7 The solicitor or agent should log onto ROS and in 'Other Services' click 'View Site History'.

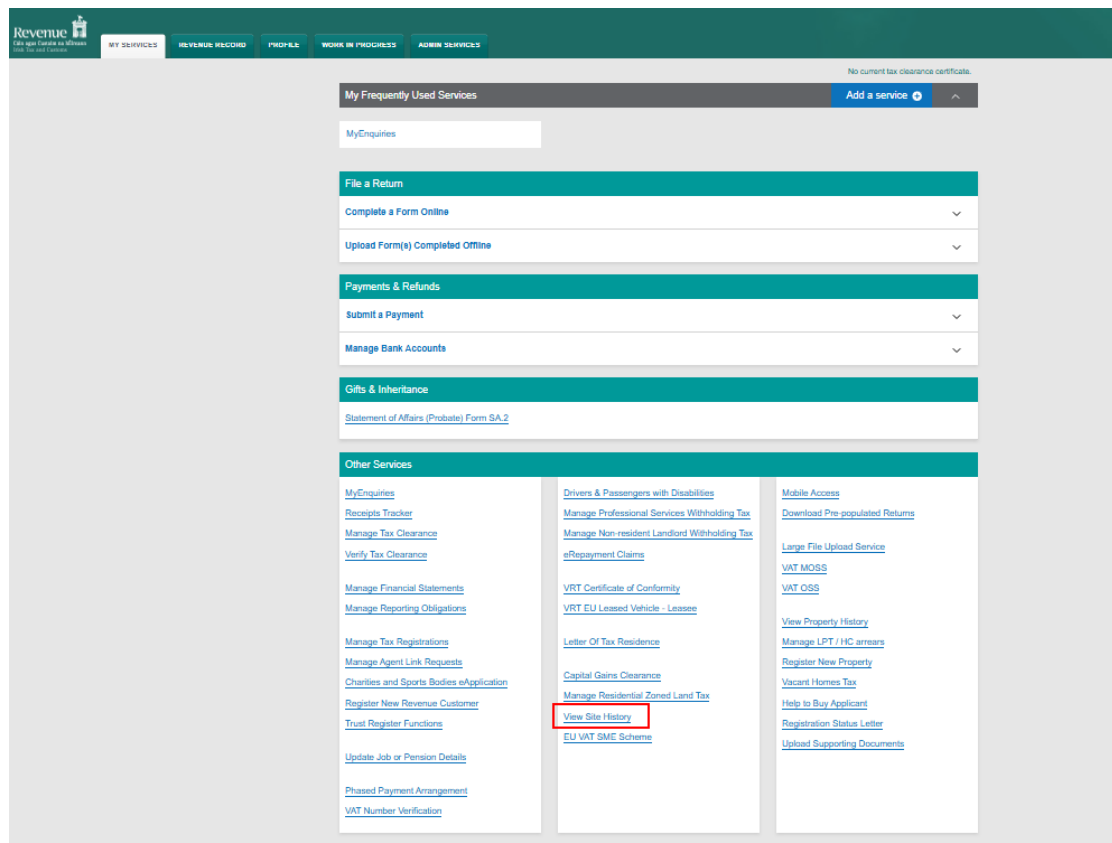


Figure 32: View Site History

- 5.8 Enter the site ID, owner tax reference number, select the tax type (e.g. Cust) and enter the SAN as shared by the customer. Click 'Search'.

The screenshot shows the Revenue 'Manage Residential Zoned Land Tax' interface. At the top left is the Revenue logo with the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. The main header is 'Manage Residential Zoned Land Tax'. Below the header is a link for 'ROS homepage'. The main content area is titled 'Site History search details'. It contains three input fields: 'Site ID \*', 'Owner PPSN/Tax Reference Number \*', and 'Site Access Number \*', each with a red oval around it. To the right is a 'Tax Type \*' dropdown menu with a red oval around the selection box. The dropdown menu is open, showing options: '--- Select ---', 'CUST', 'PAYE', 'IT', 'CT', and 'VAT'. Below the input fields is a blue 'Search →' button with a red oval around it.

Figure 33: View Site History

- 5.9 The payment detail for a site is presented on screen, including interest, penalty (if applicable), total RZLT charge, amount paid and balance remaining. The option is available to print this page for record keeping.

The screenshot shows the 'Manage Residential Zoned Land Tax' interface. At the top left is the Revenue logo with the text 'Céim agus Cúistíos na Míreann Irish Tax and Customs'. The main header is 'Manage Residential Zoned Land Tax'. Below this is a 'Back' link. The section is titled 'Site History Details'. It contains three fields: 'Site ID' (redacted), 'Address' (DUNBOYNE1 DUNBOYNE2 MEATH), and 'Owner PPSN/Tax Reference Number' (redacted). Below these is a table with the following columns: Year, Return Filed, RZLT Charge, Interest, Penalties, Total RZLT Charge, Paid, and Balance. The table is currently empty. Below the table, the text 'Overall Balance €0.00' is displayed. A 'Print This Page' button is located below the table and is circled in red.

Figure 34: Site history 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 provided by Revenue.

Details on how to register for ROS are available on the Revenue website.

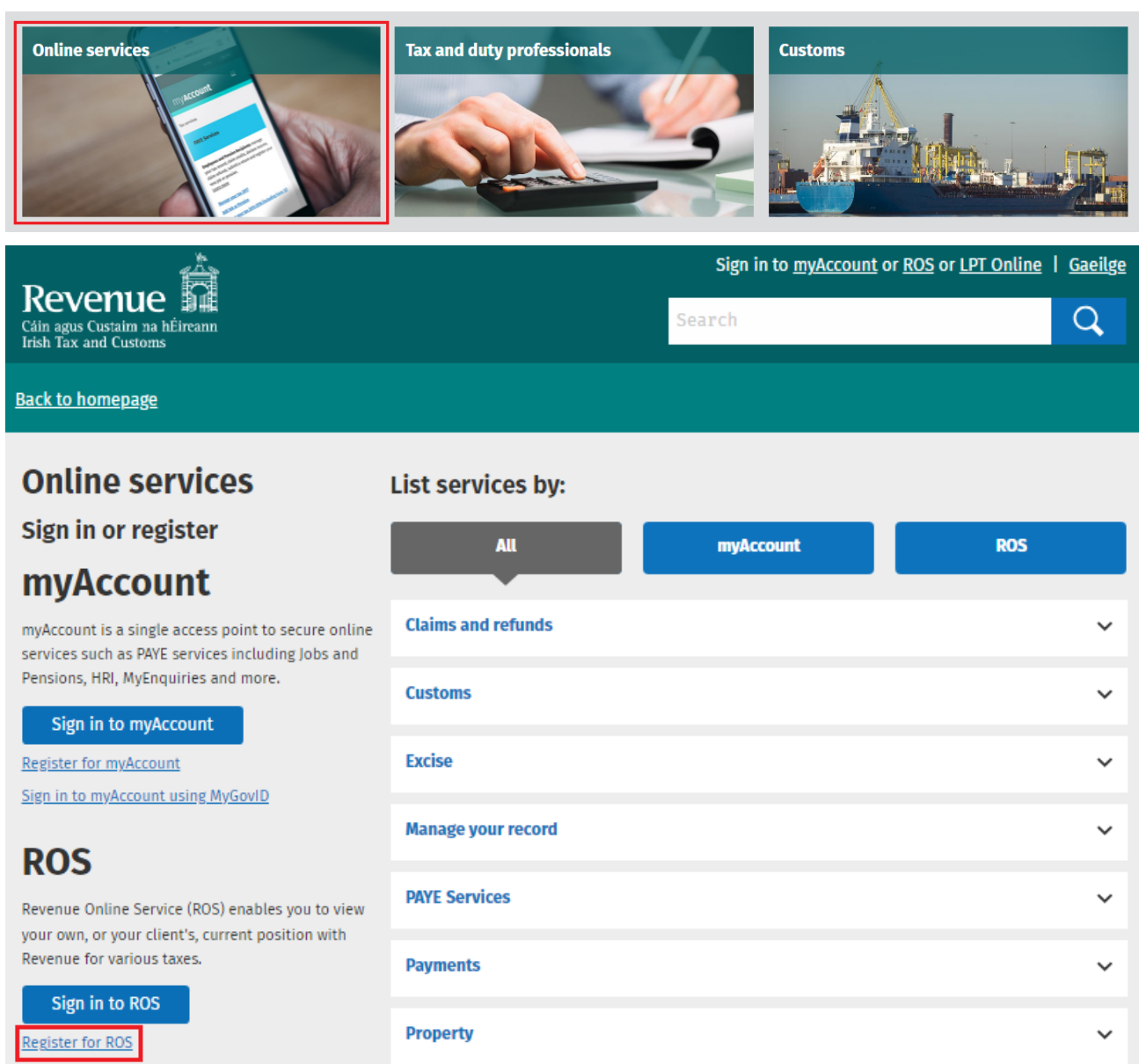


Figure 35: Revenue website screen

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

- Email at [roshelp@revenue.ie](mailto: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:

<https://www.revenue.ie/en/online-services/services/register-for-an-online-service/register-for-myAccount.aspx>

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

- myEnquiries/RZLT via ROS or myAccount.