

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

## RZLT Return

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

Document created March 2025

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## Executive Summary

These guidelines are designed to provide information in relation to the submitting of a return 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. 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.

Guidance on how to register a site for RZLT may be found [here](#).

## 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 applicable, 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](http://gov.ie/rzlt)

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

## Important notes for RZLT Return completion

RZLT is a self-assessed tax. Further guidance on exemptions, deferrals, abatements and other aspects of RZLT may be found in the [Tax and Duty Manual – Guidance on the Residential Zoned Land Tax](#).

This return contains various sections relating to the RZLT treatment of a site. Not all sections may be applicable to a site.

Where a section of the RZLT return is not applicable to a site, select 'No' to the heading question and move on to the next section.

**'Yes' or 'No' must be completed for each section in order to continue to the next stage of the return.**

The return is interactive. Depending on the options selected, you may be required to complete another section.

Depending on the options selected, a distinct market value of a relevant site may be required – for example where non-residential development has commenced.

An RZLT return must be submitted for each relevant site registered for RZLT.

## 1 ROS Customer filing an RZLT 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.

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

The following section details how ROS customers can file a 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.

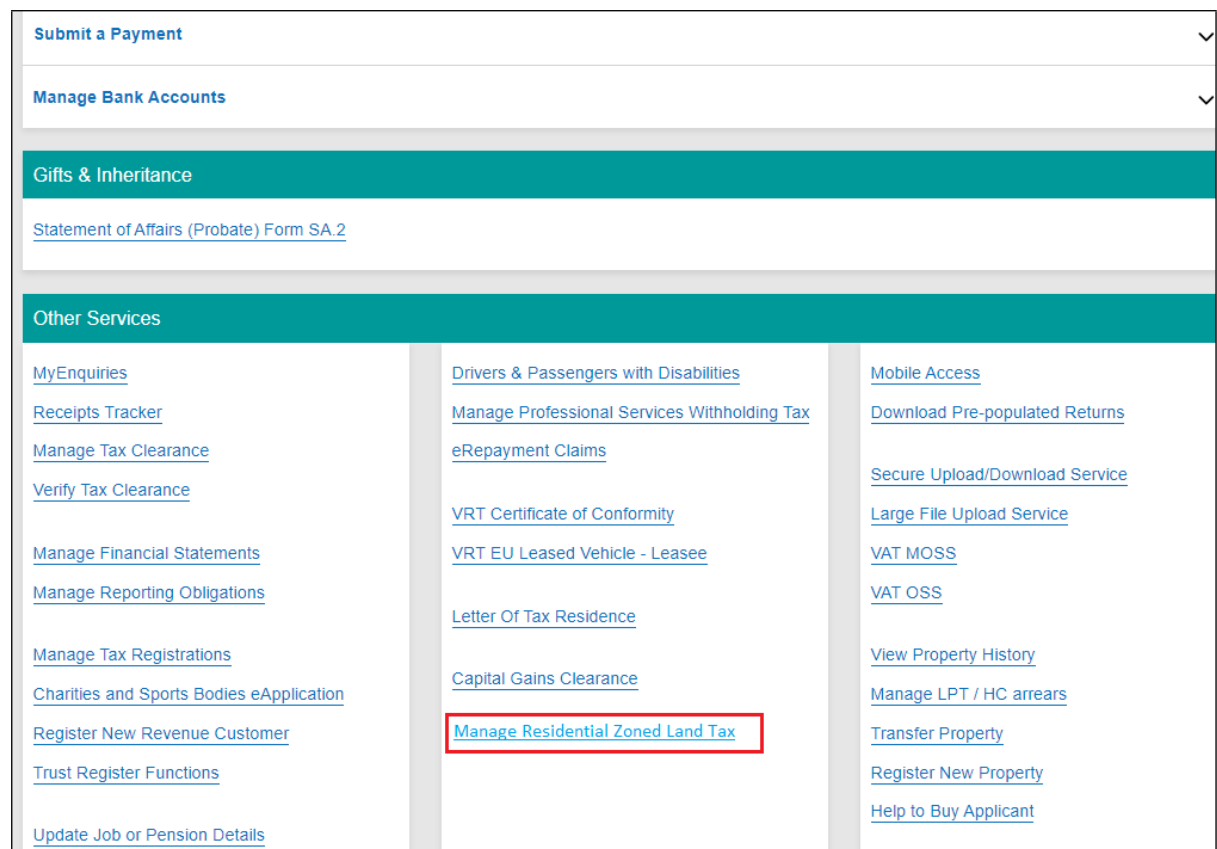


Figure 1: ROS Home page - Manage Residential Zoned Land Tax screen

1.2 Select “File RZLT Returns” from the RZLT Portal screen to access previously registered RZLT site.

**Revenue**  
Clárú agus Cúntas na hÉireann  
Ithir, Tairne agus Cúntas

## 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.  
*Note: The ability to file RZLT Returns is not available at this point.*

[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 RZLT sites available for filing an RZLT Return. Click 'File Return' on the applicable RZLT site (where more than one RZLT site registered).

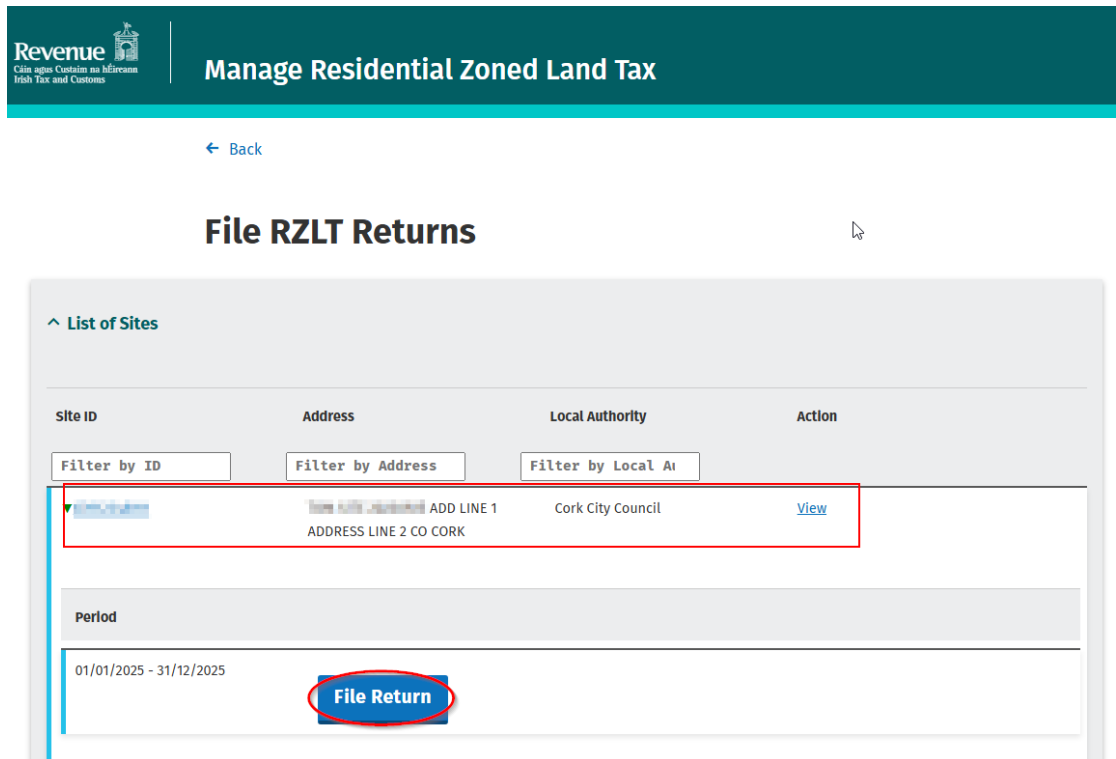


Figure 3: File RZLT Return screen

- 1.4 The customer is presented with the RZLT return. All sections should be completed, by selecting either 'Yes' or 'No'.

The Parcel ID entered at site registration is displayed, where more than one Parcel ID has been allocated by the local authority, click 'Add another Parcel ID'.

When all applicable are complete, click 'Next'.

Revenue  
One stop Centre on M50  
Dub. Tax and Customs

## Manage Residential Zoned Land Tax

[← Back](#)

**Site ID :** [REDACTED]

**RZLT Return Details for the period 01/01/2025 - 31/12/2025**

**Address**

[REDACTED]

**Parcel ID \***

[REDACTED]

[Add another Parcel ID](#)

▼ [Hide Exemption Section](#)

**Are you claiming an exemption? \*** ⓘ

No  Yes

▼ [Hide Non-residential Development Section](#)

**Does the site include non-residential development? \*** ⓘ

No  Yes

▼ [Hide Appeals Section](#)

**Is the site subject to a submission, appeal, application or Judicial Review? \*** ⓘ

No  Yes

▼ [Hide Deferral Section](#)

**Does a deferral apply, or do you wish to claim a deferral of the payment of the Tax? \*** ⓘ

No  Yes

▼ [Hide Repayment Section](#)

**Are you now claiming a repayment of RZLT previously paid? \*** ⓘ

No  Yes

▼ [Hide Abatement Section](#)

**Are you now claiming an abatement or is the charge to RZLT previously deferred now removed? \*** ⓘ

No  Yes

[Cancel](#) [Next →](#)

Figure 4: Filing RZLT Return

- 1.5 Enter the 'Date of Valuation' and 'Valuation' amount. Click 'Calculate'. Upon selecting 'Calculate', ROS will automatically provide the applicable RZLT tax due. Click 'Next'.

See [TDM Guidance on the Residential Zoned Land Tax](#) for information on valuing an RZLT site.

Revenue  
City of Clare  
City of Clare on officers  
with Tax and Customs

## Manage Residential Zoned Land Tax

[← Back](#)

**Site ID :** [REDACTED]

**RZLT Return Details for the period 01/01/2025 - 31/12/2025**

**Address**  
ROS 20250127 SITE 1 ADDRESS LINE 2 CLARE

**Date of Valuation \***  
DD/MM/YYYY

**Valuation \***

**Calculate**

**Tax due for this site**

**Cancel** **Next →**

Figure 5: RZLT Return – Site valuation screen

- 1.6 RZLT summary screen is presented, detailing a summary of all details submitted on the RZLT return. Click tick box 'I declare that the details provided in this form are true and accurate'.

Customer may select 'Submit Return Only (Without Payment)' or 'Submit with Payment' as applicable.

**Revenue**  
The State Tax Authority

## Manage Residential Zoned Land Tax

[← Back](#)

### RZLT Return Details Summary

Please confirm the site details before proceeding

Address	R05 20250127 SITE 1 ADDRESS LINE 2 CLASS
Site ID	
Date of Valuation	01/02/2025
Valuation	100000
Tax due for this site	3000
Amount of tax already paid for this site and period	0.00
Balance	€1,000.00

**Hide Exemption Section**

Are you claiming an exemption? No

**Hide Non-residential Development Section**

Does the site include non-residential development? No

**Hide Appeals Section**

Is the site subject to a submission, appeal, application or judicial Review? No

**Hide Deferral Section**

Does a deferral apply, or do you wish to claim a deferral of the payment of the Tax? No

**Hide Repayment Section**

Are you now claiming a repayment of RZLT previously paid? No

**Hide Abatement Section**

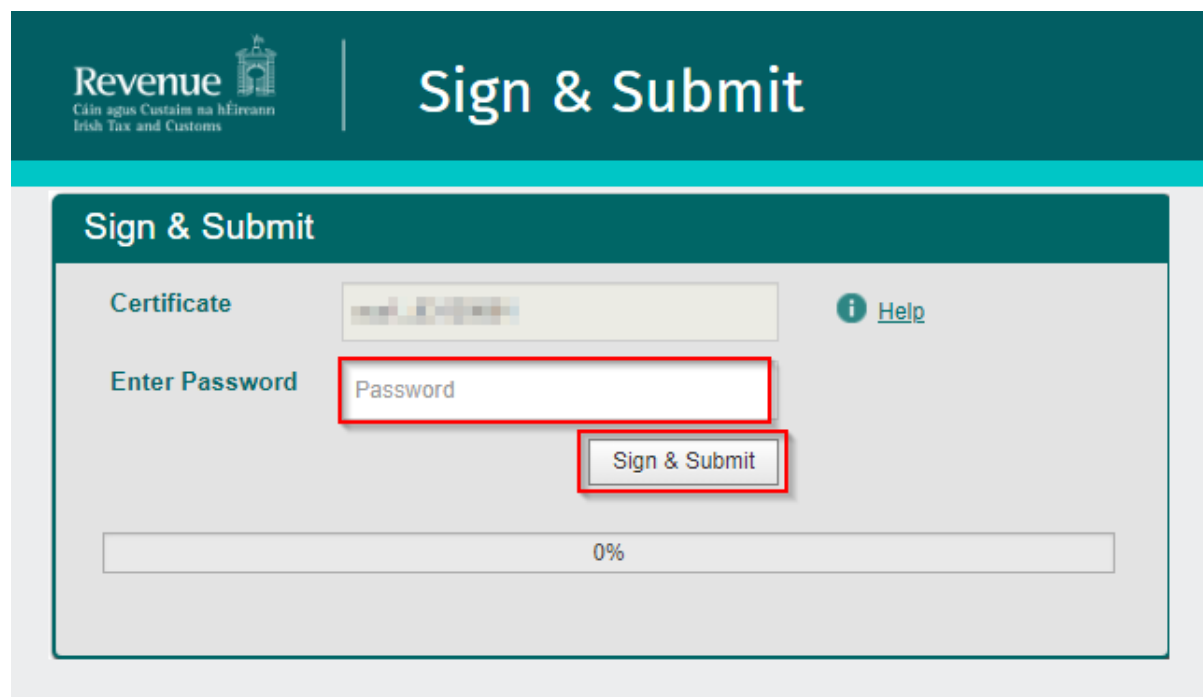
Are you now claiming an abatement or is the charge to RZLT previously deferred now removed? No

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

[Submit Return Only \(without Payment\) →](#) [Submit with Payment →](#)

Figure 6: RZLT return summary screen

- 1.7 Where the options to submit the return with payment is selected, select the appropriate payment option for making the RZLT payment (credit card, debit card or using bank account).
- 1.8 Follow the online instructions to complete the payment.
- 1.9 Sign and submit using the ROS password.



The screenshot shows the 'Sign & Submit' interface. At the top left is the Revenue logo with the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. To the right is the heading 'Sign & Submit'. Below this, there is a form with the following elements:

- A 'Certificate' field containing a blurred value, with an information icon and a 'Help' link to its right.
- An 'Enter Password' field containing the text 'Password'.
- A 'Sign & Submit' button.
- A progress bar at the bottom showing '0%'.

Figure 7: Sign & submit screen

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

Where the option to submit the return without payment is selected, see Section 12 ‘How to make a payment of RZLT’ for guidance on how to make a payment of RZLT in the RZLT Portal.

## 2 myAccount Customer filing an RZLT Return

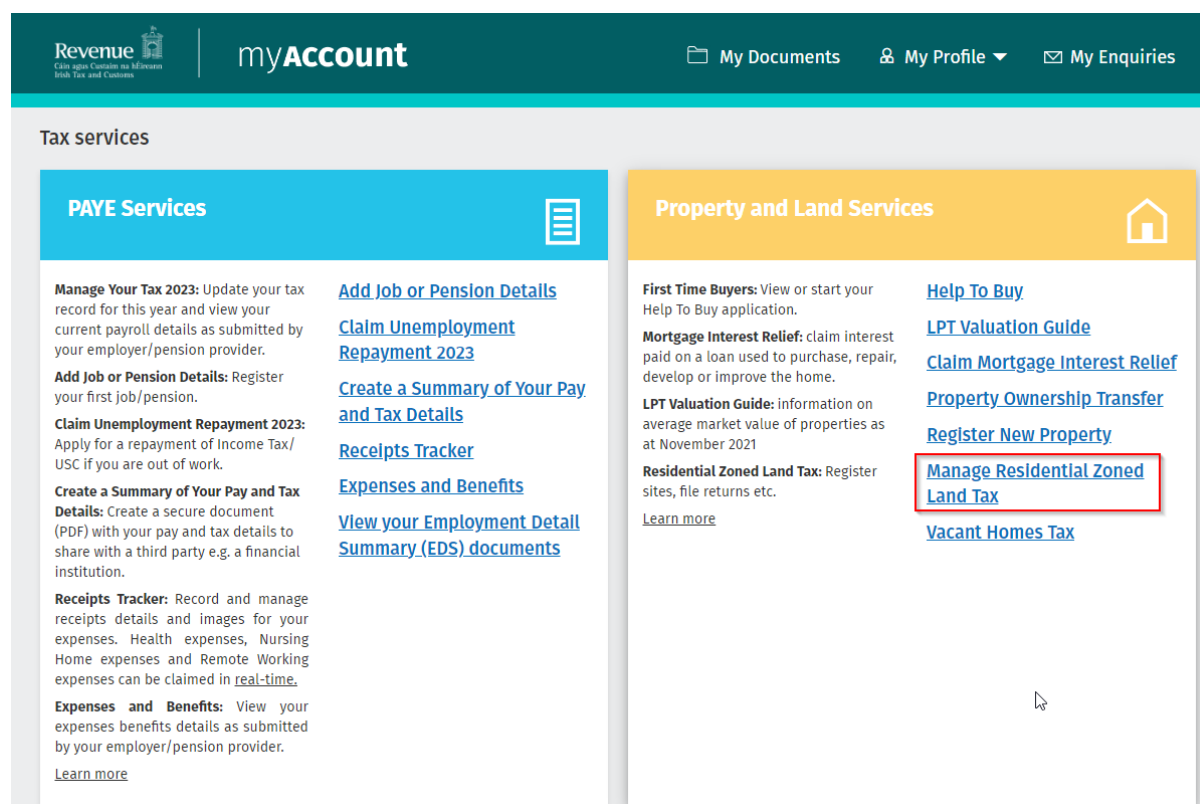
These steps can only be completed once the customer is registered for myAccount. If the customer is not registered for myAccount, refer to Appendix I.

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

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

The following section details how myAccount customers can file an RZLT return.

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



The screenshot displays the myAccount interface. At the top, there is a navigation bar with the Revenue logo, the myAccount title, and links for My Documents, My Profile, and My Enquiries. Below this, the 'Tax services' section is visible, containing two main tiles: 'PAYE Services' and 'Property and Land Services'. The 'Property and Land Services' tile is highlighted in orange and contains several links. The link 'Manage Residential Zoned Land Tax' is highlighted with a red rectangular box. Other links in this 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 contains 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 “File RZLT Returns” from the RZLT Portal screen to access previously registered RZLT site.

**Revenue**  
Clárú agus Cúntas na hÉireann  
18th Floor, 100, The Custom House Quay, Dublin 1

## 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.  
*Note: The ability to file RZLT Returns is not available at this point.*

[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 9: RZLT Portal Home screen

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

Revenue  
Cian agus Ceistín na hÉireann  
Irish Tax and Customs

## Manage Residential Zoned Land Tax

[← Back](#)

### File RZLT Returns

^ List of Sites

Site ID	Address	Local Authority	Action
<input type="text" value="Filter by ID"/>	<input type="text" value="Filter by Address"/>	<input type="text" value="Filter by Local Authority"/>	
<a href="#">View</a>	ADDRESS LINE 1 ADDRESS LINE 2 CO CORK	Cork City Council	<a href="#">View</a>

Period

01/01/2025 - 31/12/2025

[File Return](#)

Figure 10: File RZLT Return screen



- 2.4 The customer is presented with the RZLT return. All sections should be completed, by selecting either 'Yes' or 'No'.

The Parcel ID entered at site registration is displayed, where more than one Parcel ID has been allocated by the local authority, click 'Add another Parcel ID'.

When all applicable are complete, click 'Next'.

Revenue  
Clár na gCéadán na nAireamh  
Toll, Tacs and Cúiteamh

## Manage Residential Zoned Land Tax

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**Site ID :** [REDACTED]

**RZLT Return Details for the period 01/01/2025 - 31/12/2025**

**Address**  
[REDACTED]

**Parcel ID \***  
[REDACTED]

[Add another Parcel ID](#)

▼ [Hide Exemption Section](#)

**Are you claiming an exemption? \*** ⓘ  
 No  Yes

▼ [Hide Non-residential Development Section](#)

**Does the site include non-residential development? \*** ⓘ  
 No  Yes

▼ [Hide Appeals Section](#)

**Is the site subject to a submission, appeal, application or Judicial Review? \*** ⓘ  
 No  Yes

▼ [Hide Deferral Section](#)

**Does a deferral apply, or do you wish to claim a deferral of the payment of the Tax? \*** ⓘ  
 No  Yes

▼ [Hide Repayment Section](#)

**Are you now claiming a repayment of RZLT previously paid? \*** ⓘ  
 No  Yes

▼ [Hide Abatement Section](#)

**Are you now claiming an abatement or is the charge to RZLT previously deferred now removed? \*** ⓘ  
 No  Yes

[Cancel](#) [Next →](#)

Figure 11: Filing RZLT Return

- 2.5 Enter the 'Date of Valuation' and 'Valuation' amount. Click 'Calculate'. Upon selecting 'Calculate', ROS will automatically provide the applicable RZLT tax due. Click 'Next'.

See [TDM Guidance on the Residential Zoned Land Tax](#) for information on valuing an RZLT site.

Revenue  
City of Clare  
City of Clare on officers  
with Tax and Customs

## Manage Residential Zoned Land Tax

← Back

Site ID : [REDACTED]

**RZLT Return Details for the period 01/01/2025 - 31/12/2025**

**Address**  
RO5 20250127 SITE 1 ADDRESS LINE 2 CLARE

**Date of Valuation \***  
DD/MM/YYYY

**Valuation \***

**Calculate**

**Tax due for this site**

**Cancel** **Next →**

Figure 12: RZLT Return – Site valuation screen

- 2.6 RZLT summary screen is presented, detailing summary of all details submitted on the RZLT return. Click tick box 'I declare that the details provided in this form are true and accurate'.

Customer may select 'Submit Return Only (Without Payment)' or 'Submit with Payment'.

**Revenue**  
City and County of Denver  
Tax, Fee and License

**Manage Residential Zoned Land Tax**

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### RZLT Return Details Summary

Please confirm the site details before proceeding

Address	ROS 20250107 SITE 1 ADDRESS LINK 2 CLASS
Site ID	
Date of Valuation	01/02/2025
Valuation	100000
Tax due for this site	2000
Amount of tax already paid for this site and period	0.00
Balance	\$1,000.00

**Hide Exemption Section**

Are you claiming an exemption? No

**Hide Non-residential Development Section**

Does the site include non-residential development? No

**Hide Appeals Section**

Is the site subject to a subdivision, appeal, application or judicial Review? No

**Hide Deferral Section**

Does a deferral apply, or do you wish to claim a deferral of the payment of the Tax? No

**Hide Repayment Section**

Are you now claiming a repayment of RZLT previously paid? No

**Hide Abatement Section**

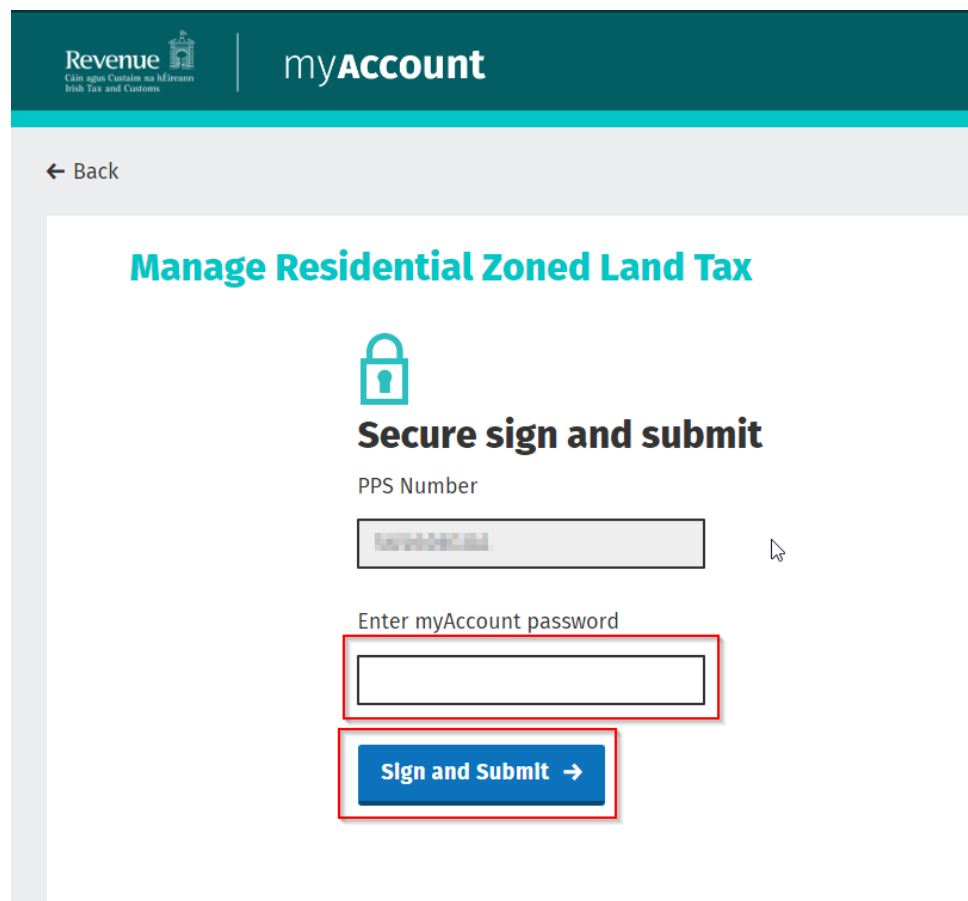
Are you now claiming an abatement or is the charge to RZLT previously deferred now removed? No

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

[Submit Return Only \(without Payment\) →](#) [Submit with Payment →](#)

Figure 13: RZLT return summary screen

- 2.7 Where the options to submit the return with payment is selected, select the appropriate payment option for making the RZLT payment (credit card, debit card or using bank account).
- 2.8 Follow the online instructions to complete the payment.
- 2.9 Sign and submit using the myAccount password.



The screenshot shows the 'myAccount' interface for 'Manage Residential Zoned Land Tax'. At the top left is the Revenue logo with the text 'Revenue' and 'Clár agus Cúntas na hIreann Irish Tax and Customs'. To its right is the 'myAccount' logo. Below the header is a grey bar with a '← Back' link. The main content area has a teal title 'Manage Residential Zoned Land Tax' and a teal padlock icon. Below the icon is the heading 'Secure sign and submit'. There are three input fields: 'PPS Number' (with a greyed-out value), 'Enter myAccount password' (with a red border), and a blue 'Sign and Submit →' button (also with a red border).

Figure 14: myAccount Sign & submit screen

- 2.10 Thank you screen is presented, click on “RZLT Portal” to return to the RZLT Portal home screen.

Where the option to submit the return without payment is selected, see Section 12 ‘How to make a payment of RZLT’ for guidance on how to make a payment of RZLT in the RZLT Portal.

### 3 ROS Agent filing an RZLT return

This section relates to Agents only who are filing an RZLT return on behalf of a client.

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

3.1 Agents should log into ROS and on the “Agent Services” tab, select client through “Client Search”, “Your Client List” or “Last 10 Clients Accessed”.

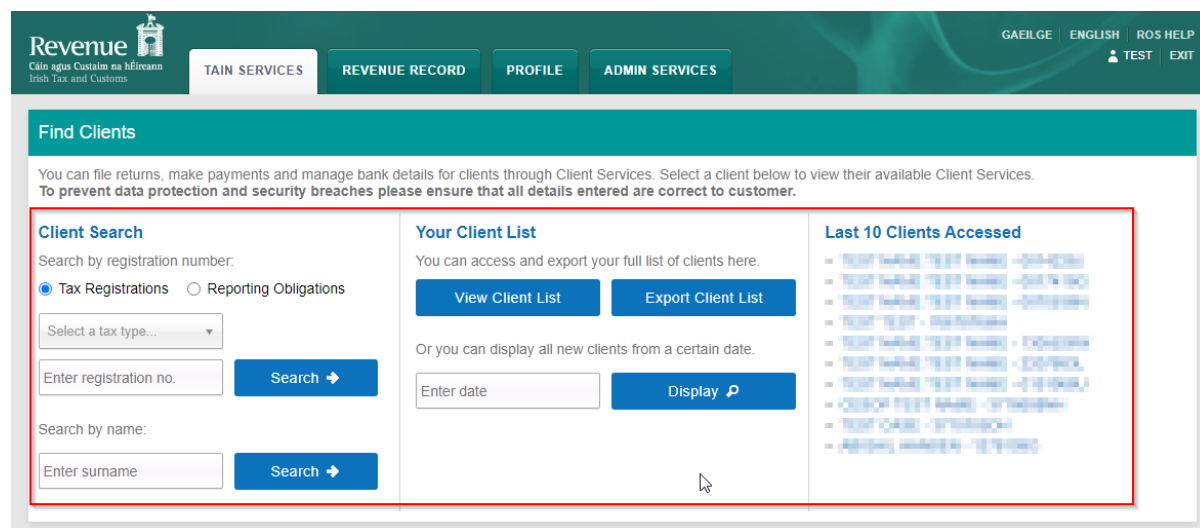


Figure 15: Manage RZLT screen

3.2 Agent selects client from client list.

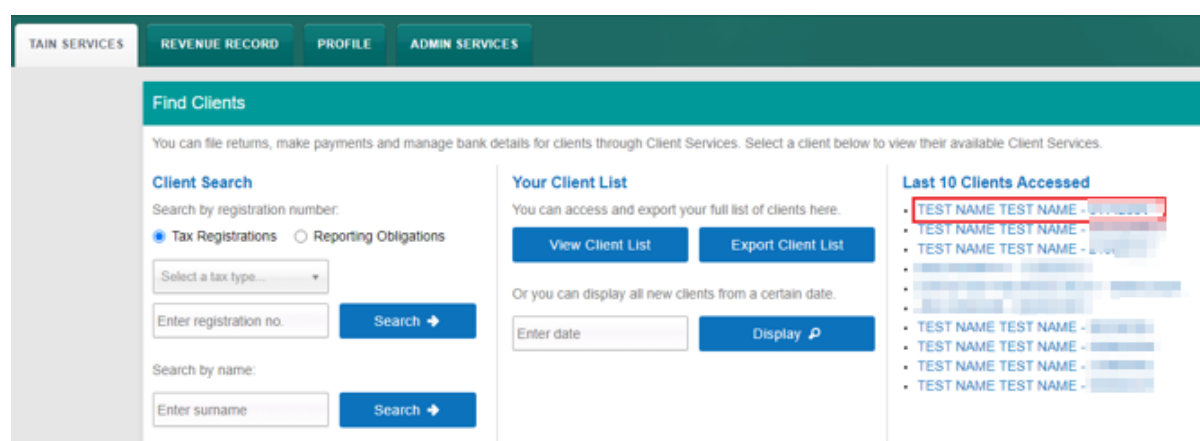


Figure 16: Agent client list

### 3.3 Agent selects “Manage Residential Zoned Land Tax” in “Other Services”.

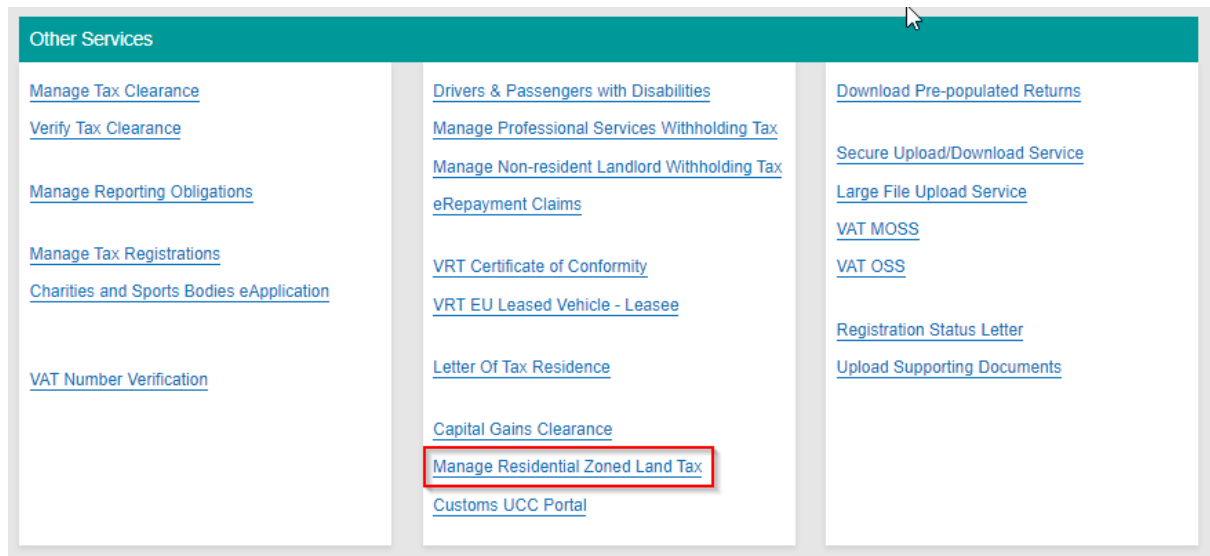


Figure 17: Agent – Other Services

- 3.4 Agent selects “File RZLT Returns” from the RZLT Portal screen to access previously registered RZLT site.

**Revenue**  
Cuide agus Comhairle na h-Éireann  
RZLT, 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:

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- 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.  
*Note: The ability to file RZLT Returns is not available at this point.*

[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: Agent RZLT portal screen

- 3.5 The Agent is presented with all RZLT sites available for filing an RZLT Return. Click 'File Return' on the applicable RZLT site (where more than one RZLT site registered).

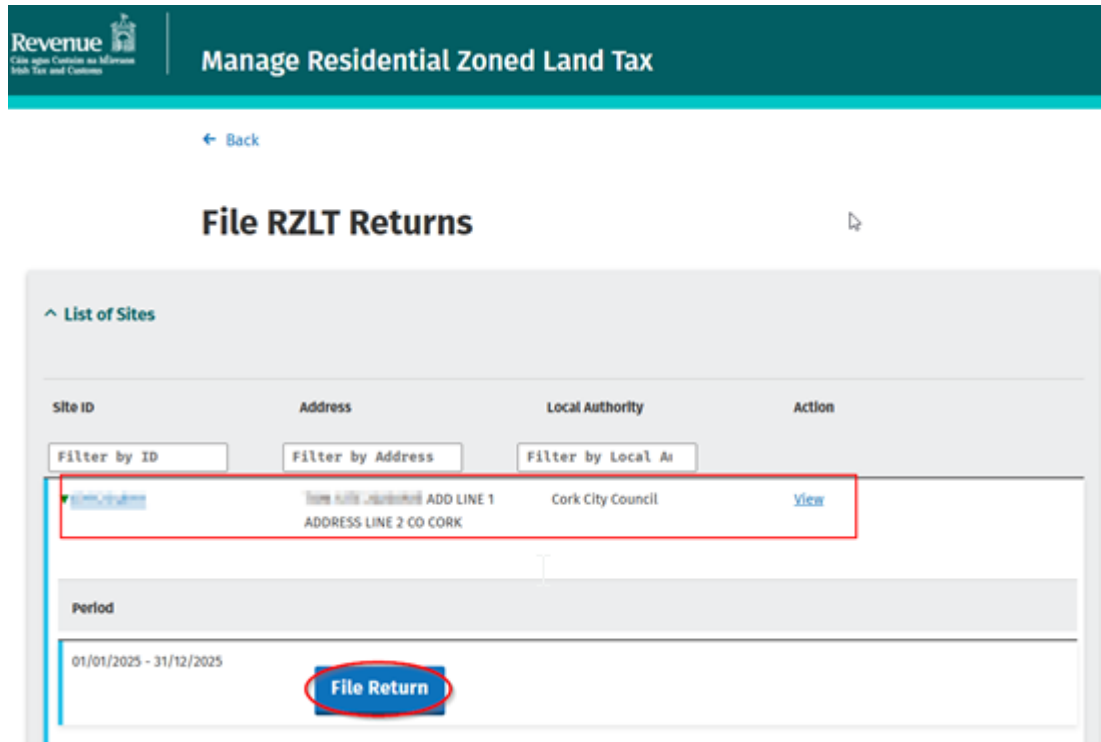


Figure 19: File RZLT Return screen



- 3.6 The Agent is presented with the RZLT return. All sections should be completed, by selecting either 'Yes' or 'No'.

The Parcel ID entered at site registration is displayed, where more than one Parcel ID has been allocated by the local authority, click 'Add another Parcel ID'.

When all applicable are complete, click 'Next'.

Revenue  
Clia agor Coimisiún na hÉireann  
Irish Tax and Customs

## Manage Residential Zoned Land Tax

[← Back](#)

**Site ID :** [REDACTED]

**RZLT Return Details for the period 01/01/2025 - 31/12/2025**

**Address**  
[REDACTED]

**Parcel ID \***  
[REDACTED]

[Add another Parcel ID](#)

**▼ Hide Exemption Section**

**Are you claiming an exemption? \*** ⓘ  
 No  Yes

**▼ Hide Non-residential Development Section**

**Does the site include non-residential development? \*** ⓘ  
 No  Yes

**▼ Hide Appeals Section**

**Is the site subject to a submission, appeal, application or judicial Review? \*** ⓘ  
 No  Yes

**▼ Hide Deferral Section**

**Does a deferral apply, or do you wish to claim a deferral of the payment of the Tax? \*** ⓘ  
 No  Yes

**▼ Hide Repayment Section**

**Are you now claiming a repayment of RZLT previously paid? \*** ⓘ  
 No  Yes

**▼ Hide Abatement Section**

**Are you now claiming an abatement or is the charge to RZLT previously deferred now removed? \*** ⓘ  
 No  Yes

**Cancel** **Next →**

Figure 20: Filing RZLT Return

- 3.7 Enter the 'Date of Valuation' and 'Valuation' amount. Click 'Calculate'. Upon selecting 'Calculate', ROS will automatically provide the applicable RZLT tax due. Click 'Next'.

See [TDM Guidance on the Residential Zoned Land Tax](#) for information on valuing an RZLT site.

Revenue  
Clara agairt Clárúid na Míreanna  
Móilín, Teicníc agus Cúrsaí

## Manage Residential Zoned Land Tax

← Back

**Site ID :** ██████████

**RZLT Return Details for the period 01/01/2025 - 31/12/2025**

**Address**  
ROS 20250127 SITE 1 ADDRESS LINE 2 CLARE

**Date of Valuation \***  
DD/MM/YYYY

**Valuation \***

**Calculate**

**Tax due for this site**

**Cancel** **Next →**

Figure 21: RZLT Return – Site valuation screen

- 3.8 RZLT summary screen is presented, detailing summary of all details submitted on the RZLT return. Click tick box 'I declare that the details provided in this form are true and accurate'.

Customer may select 'Submit Return Only (Without Payment)' or 'Submit with Payment'.

**Revenue**  
The State Tax Authority

## Manage Residential Zoned Land Tax

[← Back](#)

### RZLT Return Details Summary

Please confirm the site details before proceeding

Address	R05 20250127 SITE 1 ADDRESS LINK 2 CLASS
Site ID	
Date of Valuation	01/02/2025
Valuation	100000
Tax due for this site	3000
Amount of tax already paid for this site and period	0.00
Balance	€1,000.00

**Hide Exemption Section**

Are you claiming an exemption? No

**Hide Non-residential Development Section**

Does the site include non-residential development? No

**Hide Appeals Section**

Is the site subject to a submission, appeal, application or Judicial Review? No

**Hide Deferral Section**

Does a deferral apply, or do you wish to claim a deferral of the payment of the Tax? No

**Hide Repayment Section**

Are you now claiming a repayment of RZLT previously paid? No

**Hide Abatement Section**

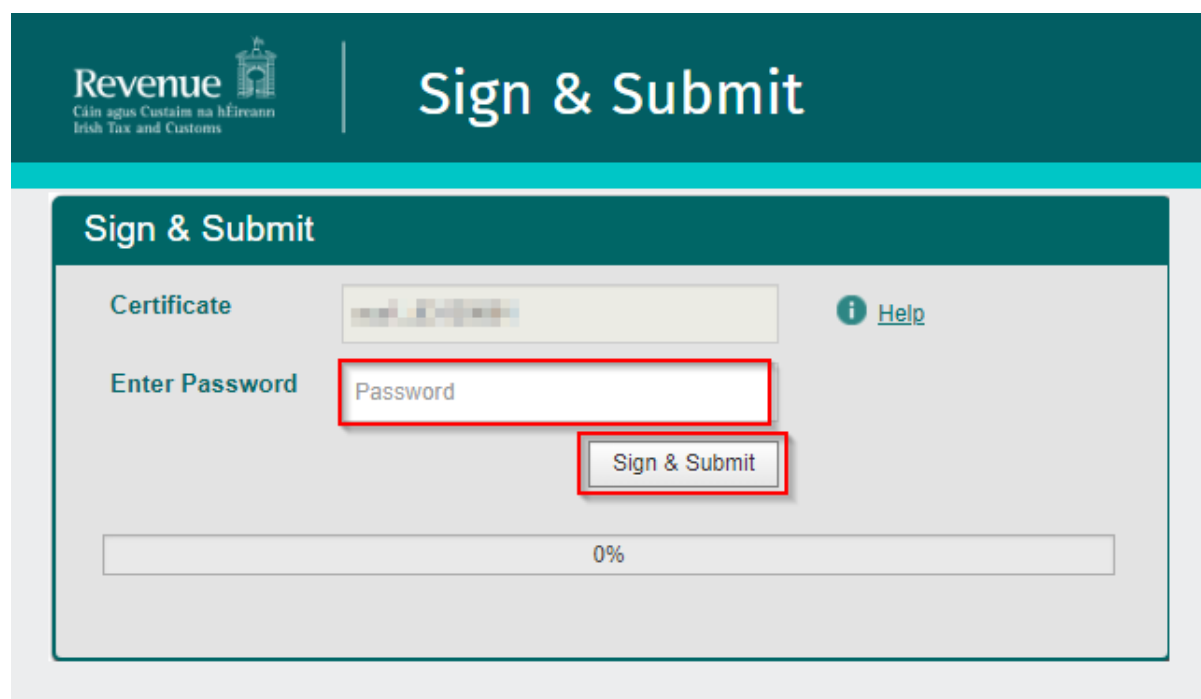
Are you now claiming an abatement or in the charge to RZLT previously deferred now removed? No

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

[Submit Return Only \(without Payment\) →](#) [Submit with Payment →](#)

Figure 22: RZLT return summary screen

- 3.9 Where the options to submit the return with payment is selected, select the appropriate payment option for making the RZLT payment (credit card, debit card or using bank account).
- 3.10 Follow the online instructions to complete the payment.
- 3.11 Sign and submit using the ROS password.



The screenshot shows the 'Sign & Submit' interface. At the top left is the Revenue logo with the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. To the right of the logo is the heading 'Sign & Submit'. Below this, there is a 'Certificate' field containing a blurred value and a 'Help' link. The 'Enter Password' field is highlighted with a red border and contains the text 'Password'. A 'Sign & Submit' button is also highlighted with a red border. At the bottom, there is a progress bar showing 0% completion.

Figure 23: Sign & submit screen

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

Where the option to submit the return without payment is selected, see Section 12 ‘How to make a payment of RZLT’ for guidance on how to make a payment of RZLT in the RZLT Portal.

## 4 Exemption from RZLT

For information relating to an exemption from RZLT and the criteria relating to this claim, please see [TDM Guidance on the Residential Zoned Land Tax](#).

In circumstances where a customer is entitled to claim an exemption from RZLT, these steps may be followed.

- 4.1 Access the RZLT return as per previous instructions above.
- 4.2 In the exemption section of the return, click 'Yes', claiming an exemption.

The screenshot displays the Revenue 'Manage Residential Zoned Land Tax' interface. At the top left is the Revenue logo with the text 'Cáin agus Custaim na hÉireanna Irish Tax and Customs'. The main header is 'Manage Residential Zoned Land Tax'. Below the header is a 'Back' link. The main content area shows 'Site ID: 0000123456789' and 'RZLT Return Details for the period 01/01/2025 - 31/12/2025'. Under the 'Address' section, the text 'ROS 20250127 SITE 1 ADDRESS LINE 2 CLARE' is visible. A 'Hide Exemption Section' link is present. The question 'Are you claiming an exemption? \*' is followed by two radio buttons: 'No' and 'Yes'. The 'Yes' radio button is selected and circled in red.

Figure 24: Exemption Section screen

- 4.3 Select the applicable type of exemption
- Exemption for the period of a relevant contract
  - Exemption due to a judicial review or an appeal of a judicial review brought by unconnected parties against a grant of planning permission
  - Exemption due to requesting a change to the zoning of lands included in the 2025 revised map

Site ID : 03912347FH

RZLT Return Details for the period 01/01/2025 - 31/12/2025

Address

123 STREET ST1 1 ADDRESS LINE 2 STANN

▼ [Hide Exemption Section](#)

Are you claiming an exemption? \* ⓘ  No  Yes

Exemption type \*

--- Select ---

--- Select ---

- ▼ **Hi** Exemption for the period of a relevant contract
- Do** Exemption due to a judicial review or an appeal of a judicial review brought by unconnected parties ag
- Exemption due to requesting a change to the zoning of lands included in the 2025 revised map
- No  Yes

Figure 25: Exemption type screen

- 4.4 Where exemption type ‘Exemption for the period of a relevant contract’ selected, the following are required:
- Exemption being claimed
    - Full site – the exemption applies to the whole site
    - Partial site – the exemption applies to part of the site

▼ [Hide Exemption Section](#)

Are you claiming an exemption? \* ⓘ  No  Yes

Exemption type \*

Exemption for the period 0 ▾

Exemption being claimed \*

--- Select --- ▾  
 --- Select ---  
 Full Site  
 Partial Site

▼ [Hide Exemption Section](#)

Does the site include non-residential development? \* ⓘ

No  Yes

Figure 26: Relevant contract exemption

- 4.5 Where the exemption applies to the whole site, the following are required:
- Date the relevant contract was entered into
  - Declaration that the parties of the relevant contract are not connected
  - Declaration that the relevant contract has been entered into for bona fide commercial reasons

▼ [Hide Exemption Section](#)

Are you claiming an exemption? \* ⓘ  No  Yes

Exemption type \*

Exemption for the period 0 ▾

Exemption being claimed \*

Full Site ▾

Date relevant contract entered into \* ⓘ



Please confirm that the parties to the relevant contract are not connected \* ⓘ

Please confirm this relevant contract has been entered into for bona fide commercial reasons \* ⓘ

Figure 27: Full site exemption screen

- 4.6 Where the exemption applies to part of the site, the following are required:
- Date the relevant contract was entered into
  - Area of the part of the site (in square metres) NOT subject to the relevant contract
  - Total area of the site (in square metres)
  - Declaration that the parties of the relevant contract are not connected
  - Declaration that the relevant contract has been entered into for bona fide commercial reasons

▼ [Hide Exemption Section](#)

Are you claiming an exemption? \* ⓘ  No  Yes

Exemption type \*

Exemption for the period 0 ▾

Exemption being claimed \*

Partial Site ▾

Date relevant contract entered into \* ⓘ

Area of the part of site (square metres) not subject to the relevant contract \* ⓘ

Total area of site (square metres) \* ⓘ

Please confirm that the parties to the relevant contract are not connected \* ⓘ


Please confirm this relevant contract has been entered into for bona fide commercial reasons \* ⓘ

Figure 28: Partial site exemption screen




- 4.7 Where the exemption type 'Exemption due to a judicial review or an appeal of a judicial review brought by unconnected parties against a grant of planning permission' is selected, then following are required:
- Judicial review/Judicial review appeal reference number
  - Date the Judicial review/Judicial review appeal lodged with the relevant body
  - Type of Judicial review/Judicial review appeal
    - Judicial review
    - Judicial review appeal


▼ [Hide Exemption Section](#)

Are you claiming an exemption? \*   No  Yes

Exemption type \*


Exemption due to a judicia ▾

Judicial Review/Judicial Review appeal reference number \* 

Date Judicial Review/Judicial Review appeal lodged \* 



Type of Judicial Review/Judicial Review appeal \*

--- Select --- 

--- Select ---

Judicial Review

Judicial Review Appeal

▼ [Hi](#) [ction](#)



Does the site include non-residential development? \* 

Figure 29: Judicial review/Judicial review appeal exemption screen

- 4.8 Where the exemption type 'Exemption due to requesting a change to the zoning of lands included in the 2025 revised map' is selected, the following are required:
- Select whether the exemption applies to the full site or part of the site
  - Select 'Yes' or 'No' as applicable when asked of the relevant site or part of the relevant site is subject of one or more current planning applications or permissions.

**Note:**

There is no entitlement to claim this exemption in respect of a relevant site with extant (current) planning permission for residential development, or any part of a site that is the subject of one or more current planning applications, for residential development.

Are you claiming an exemption? \* 

No  Yes

Exemption type \*

Exemption due to requestin ▾

Does the exemption being claimed apply to the full site or part of the site \*

--- Select --- ▾

Is the relevant site the subject of one or more current planning applications or planning permissions for residential development? \*

No  Yes

Figure 30: Rezoning request exemption screen

- 4.9 Where the exemption claimed relates to the full site and the full site is not subject of a current planning permission or application, the following are required:
- Reference number of the rezoning submission lodged with the local authority
  - Date the rezoning submission was lodged to the local authority
  - Date the rezoning submission was acknowledged by the local authority

**Exemption type \***

Exemption due to requestin ▾

**Does the exemption being claimed apply to the full site or part of the site \***


Full Site ▾

**Is the relevant site or part of the relevant site the subject of one or more current planning applications for residential development? \***

No  Yes

**Rezoning submission lodged with Local Authority reference number \* ⓘ**

**Date rezoning submission lodged with Local Authority lodged \* ⓘ**



**Date rezoning submission to Local Authority acknowledged by Local Authority \* ⓘ**




Figure 31: Rezoning exemption screen, full site

- 4.10 Where the exemption relates to part of the site, the following are required: (the exemption is applicable to the part of the site not subject of a current planning permission or application)
- Reference number of the rezoning submission lodged with the local authority
  - Date the rezoning submission was lodged to the local authority
  - Date the rezoning submission was acknowledged by the local authority
  - Area of the part of the site (in square metres) not subject of one or more current planning applications or permissions for residential development
  - Total area of the site (in square metres)

Are you claiming an exemption? \* 

No  Yes

Exemption type \*

Exemption due to requestin ▼

Does the exemption being claimed apply to the full site or part of the site \*

Partial Site ▼

Is the relevant site the subject of one or more current planning applications or planning permissions for residential development? \*


No  Yes

Rezoning submission lodged with Local Authority reference number \* 

Date rezoning submission lodged with Local Authority lodged \* 


DD/MM/YYYY

Date rezoning submission to Local Authority acknowledged by Local Authority \* 

DD/MM/YYYY

Area of the part of site (square metres) not subject of one or more current planning applications or planning permissions for residential development \* 

Total area of the site (square metres) \* 

Figure 32: Rezoning exemption screen, partial site

- 4.11 Once all the relevant information relating to an exemption from RZLT is complete, continue to the next section.

## 5 Non-Residential Development

For information relating to development of a relevant site for non-residential purposes, please see [TDM Guidance on the Residential Zoned Land Tax](#).

To include details of non-residential development for a site, follow these steps:

- 5.1 Access the RZLT return as per previous instructions above.
- 5.2 In the non-residential development section of the return, click 'Yes', for the question 'Does the site include non-residential development'.
- 5.3 Enter all details relevant to the non-residential development
  - Date the commencement of non-residential development was lodged with the local authority.
  - Commencement notice number
  - Planning reference number relating to non-residential development
  - Market value of the relevant site on the day before the (first) commencement notice was lodged.
  - Gross floor space in square metres relating to residential dwellings
  - Total gross floor space in square metres for all of the development

### ▼ [Hide Non-residential Development Section](#)

Does the site include non-residential development? \* ⓘ

No  Yes

Date commencement of non-residential development notice lodged \* ⓘ

DD/MM/YYYY

Commencement Notice Number \* ⓘ

Planning Reference Number \* ⓘ

Market value of the relevant site on the day before the (first) commencement notice was lodged \* ⓘ

Date of market value \* ⓘ

Gross floor space (square metres) relating to residential dwellings \* ⓘ

Total gross floor space (square metres) for all of the development \* ⓘ

Figure 33: Non-Residential Development screen

- 5.4 Once all the relevant information relating to non-residential development is complete, continue to the next section.

## 6 Appeals including a submission, application or judicial review

For information relating to how an appeal, submission, application or judicial review may affect a site for RZLT and the criteria relating to each, please see [TDM Guidance on the Residential Zoned Land Tax](#).


To include details of an appeal, submission, application or judicial review associated with a site, follow these steps:

- 6.1 Access the RZLT return as per previous instructions above.
- 6.2 In the appeals section of the return, click 'Yes', to the question 'Is the site subject to a submission, appeal, application or judicial review'.
- 6.3 Enter all details relevant to the appeal, submission, application or judicial review associated with a site.
  - Submission/appeal/application or judicial review reference number
  - Date the submission/appeal/application or judicial review lodged with the relevant body
  - Type of Submission/appeal/application or judicial review – select from the following:
    - Submission against inclusion on a map, or the date land first satisfied the relevant criteria, or a related appeal or judicial review
    - Appeal by an unconnected party against planning
    - Application to regularise development, where land meets all other conditions to be excluded from the RZLT map, or a related appeal or judicial review
    - Rezoning process commenced due to rezoning submission
  - Select the outcome of the submission/appeal/application or judicial review
    - Successful
    - Unsuccessful
    - Ongoing
    - Partially successful

**▼ Hide Appeals Section**

**Is the site subject to a submission, appeal, application or Judicial Review? \*** 

No  Yes


**Submission/Appeal/Application/Judicial Review reference number \*** 

**Date Submission/Appeal/Application/Judicial Review lodged \*** 

DD/MM/YYYY



**Type of Submission/Appeal/Application/Judicial Review \*** 

**Outcome of Submission/Appeal/Application/Judicial Review \*** 


 

Figure 34: Appeals section screen

- 6.4 Where the outcome of the submission, appeal, application or judicial review is partially successful, enter the following details:
- Area of the part of the site in square metres which is subject to RZLT upon the determination of the submission, appeal, application or judicial review
  - Total area of the site in square metres that was subject to the submission, appeal, application or judicial review.

▼ **Hide Appeals Section**

Is the site subject to a submission, appeal, application or Judicial Review? \* ⓘ

No  Yes

Submission/Appeal/Application/Judicial Review reference number \* ⓘ

Date Submission/Appeal/Application/Judicial Review lodged \* ⓘ

DD/MM/YYYY

Type of Submission/Appeal/Application/Judicial Review \* ⓘ

Outcome of Submission/Appeal/Application/Judicial Review \* ⓘ

Area of the part of site (square metres) subject to RZLT upon Submission/Appeal/Application/Judicial Review determination \* ⓘ

Total area of site subject to Submission/Appeal/Application/Judicial Review (square metres) \* ⓘ

Figure 35: Outcome partially successful

- 6.5 Once all the relevant information relating to the submission, appeal, application or judicial review is complete, continue to the next section.




## 7 Deferral of the payment of RZLT

For information relating to a deferral of the payment of RZLT and the criteria relating to deferrals, please see [TDM Guidance on the Residential Zoned Land Tax](#).

In circumstances where a deferral applies or a customer is entitled to claim a deferral of the payment of RZLT, these steps may be followed.

- 7.1 Access the RZLT return as per previous instructions above.
- 7.2 In the deferral section of the return, click 'Yes', to the question 'Does a deferral apply, or do you wish to claim a deferral of the payment of the tax?'.

### ▼ [Hide Deferral Section](#)

**Does a deferral apply, or do you wish to claim a deferral of the payment of the Tax? \*** 

No  Yes

**Reason for deferral \*** 


 

Figure 36: Deferral section screen

- 7.3 Reason for deferral – select from the following options:
- Submission against inclusion on a map, or the date land first satisfied the relevant criteria, or a related appeal or judicial review
  - Appeal by an unconnected party against planning
  - Application to regularise development, where land meets all other conditions to be excluded from the RZLT map, or a related appeal or judicial review
  - Rezoning process commenced due to rezoning submission
  - Once residential development commences
  - Planning Permission (not subject of a relevant appeal/petition) granted in respect of a relevant site

▼ [Hide Deferral Section](#)

**Does a deferral apply, or do you wish to claim a deferral of the payment of the Tax? \* ⓘ**

No  Yes

**Reason for deferral \* ⓘ**

--- Select --- ▼

▼ Submission against inclusion on a map, or the date land first satisfied the relevant criteria, or a related appeal by an unconnected party against planning

Application to regularise development, where land meets all other conditions to be excluded from the RZLT map, or a related appeal or judicial review

Once residential development commences

Rezoning process commenced due to rezoning submission

▼ Planning Permission (not subject of a relevant appeal/petition) granted in respect of a relevant site

Figure 37: Deferral reasons selection screen

- 7.4 Where the following reasons for deferral are selected, the ‘Appeals’ section of the RZLT return must be completed:
- Submission against inclusion on a map, or the date land first satisfied the relevant criteria, or a related appeal or judicial review
  - Appeal by an unconnected party against planning
  - Application to regularise development, where land meets all other conditions to be excluded from the RZLT map, or a related appeal or judicial review
  - Rezoning process commenced due to rezoning submission

- 7.5 Where 'Once residential development commences' is selected, the following details are required:
- Date the commencement notice relating to residential development lodged with the local authority
  - Commencement notice number
  - Planning reference number relating to the residential development
  - Market value of the relevant site (on the first liability date), after the commencement notice has been lodged

▼ [Hide Deferral Section](#)

Does a deferral apply, or do you wish to claim a deferral of the payment of the Tax? \* [i](#)

No  Yes

Reason for deferral \* [i](#)

Once residential developme ▾

[Residential Development Details](#)

Date commencement notice of residential development lodged \* [i](#)

DD/MM/YYYY

Commencement Notice Number \* [i](#)


Planning Reference Number \* [i](#)

Market value of the relevant site (on first liability date) after commencement notice lodged \* [i](#)

Figure 38: Residential Development selection


- 7.6 Where 'Planning Permission (not subject of a relevant appeal/petition) granted in respect of a relevant site' is selected, the following details are required:
- Planning reference number
  - Date the planning permission was granted

▼ **Hide Deferral Section**

**Does a deferral apply, or do you wish to claim a deferral of the payment of the Tax? \*** 

No  Yes

**Reason for deferral \*** 

Planning Permission (not s 

**Planning Permission Details**

**Planning Reference Number \*** 

**Date Planning Permission Granted \*** 

DD/MM/YYYY

Figure 39: Planning Permission Granted

- 7.7 Once all the relevant information relating to the deferral of RZLT that applies or is being claimed is complete, continue to the next section.

## 8 Repayment of RZLT previously paid

For information relating to a repayment of RZLT previously paid and the criteria relating to this claim, please see [TDM Guidance on the Residential Zoned Land Tax](#).

In circumstances where a customer is entitled to claim a repayment of RZLT previously paid, these steps may be followed.

- 8.1 Access the RZLT return as per previous instructions above.
- 8.2 In the deferral section of the return, click 'Yes', to the question 'Are you now claiming a repayment of RZLT previously paid?'.

### ▼ [Hide Repayment Section](#)

**Are you now claiming a repayment of RZLT previously paid? \*** ⓘ

No  Yes

**Circumstances of Repayment \***

--- Select --- ▼

Figure 40: Repayment screen

- 8.3 Circumstances of repayment – select from the following options:
  - Submission against inclusion on a map, or the date land first satisfied the relevant criteria, or a related appeal or judicial review
  - Appeal by an unconnected party against planning
  - Application to regularise development, where land meets all other conditions to be excluded from the RZLT map, or a related appeal or judicial review
  - Rezoning process commenced due to rezoning submission
  - No longer a relevant RZLT site – site not suitable for development

### ▼ [Hide Repayment Section](#)

**Are you now claiming a repayment of RZLT previously paid? \*** ⓘ

No  Yes

**Circumstances of Repayment \***

--- Select --- ▼

--- Select ---

- ▼ Submission against inclusion on a map, or the date land first satisfied the relevant criteria, or a related appeal or judicial review
- Appeal by an unconnected party against planning
- Application to regularise development, where land meets all other conditions to be excluded from the RZLT map, or a related appeal or judicial review
- Rezoning process commenced due to rezoning submission
- No longer a relevant RZLT site - site not suitable for development

Figure 41: Circumstances of repayment selection screen

- 8.4 Where the following circumstances of repayment are selected, the ‘Appeals’ section of the RZLT return must be completed:
- Submission against inclusion on a map, or the date land first satisfied the relevant criteria, or a related appeal or judicial review
  - Appeal by an unconnected party against planning
  - Application to regularise development, where land meets all other conditions to be excluded from the RZLT map, or a related appeal or judicial review
  - Rezoning process commenced due to rezoning submission
- 8.5 When ‘No longer a relevant RZLT site – site not suitable for development’ is selected, the following details are required:
- Date specified by the local authority in their determination of non-suitability of the site for development
  - Where the local authority determination applies to the whole site – select ‘Yes’
  - Where the local authority determination applies to part of the site – select ‘No’

▼ **Hide Repayment Section**

**Are you now claiming a repayment of RZLT previously paid? \*** ⓘ

No  Yes

**Circumstances of Repayment \***

No longer a relevant RZLT ▼

**Date specified by Local Authority in their determination of non-suitability of site for development \*** ⓘ

DD/MM/YYYY

ⓘ

**Does the Local Authority determination apply to the full site? \***

No  Yes

Figure 42: No longer relevant site screen

- 8.6 When 'No' is selected i.e. the local authority determination applies to part of the site, the following are required:
- Area in square metres of the relevant site affected by the determination
  - Total area in square metres of the relevant site

▼ **Hide Repayment Section**

**Are you now claiming a repayment of RZLT previously paid? \*** ⓘ

No  Yes

**Circumstances of Repayment \***

No longer a relevant RZLT ▾

**Date specified by Local Authority in their determination of non-suitability of site for development \*** ⓘ

DD/MM/YYYY

04/05/2011 

**Does the Local Authority determination apply to the full site? \***

No  Yes

**Area in square metres of the relevant site affected by this determination \*** ⓘ

**Total area in square metres of the relevant site \*** ⓘ

Figure 43: No longer relevant site screen 2

- 8.7 Once all the relevant information relating to a repayment of RZLT previously paid claim is complete, continue to the next section.

## 9 Abatement or removal of charge to RZLT

For information relating to an abatement of RZLT due to the completion or partial completion of residential development before the expiry of the planning permission period, or the removal of a charge to RZLT previously deferred and the criteria relating to this claim, please see [TDM Guidance on the Residential Zoned Land Tax](#).

In circumstances where a customer is entitled to claim an abatement of RZLT or the removal of a charge to RZLT previously deferred, these steps may be followed.

- 9.1 Access the RZLT return as per previous instructions above.
- 9.2 In the abatement section of the return, click 'Yes', to the question 'Are you now claiming an abatement or is the charge to RZLT previously deferred now removed?'

### ▼ [Hide Abatement Section](#)

**Are you now claiming an abatement or is the charge to RZLT previously deferred now removed? \*** ⓘ

No  Yes

**Circumstances of abatement or removal of charge \***

Figure 44: Abatement section



- 9.3 Circumstances of abatement or removal of charge – select from the following options:
- Submission against inclusion on a map, or the date land first satisfied the relevant criteria, or a related appeal, or judicial review
  - Appeal by an unconnected party against planning
  - Application to regularise development, where land meets all other conditions to be excluded from the RZLT map, or a related appeal, or judicial review
  - Rezoning process commenced due to rezoning submission
  - Completion of residential development
  - No longer a relevant RZLT site – site not suitable for development

▼ [Hide Abatement Section](#)

**Are you now claiming an abatement or is the charge to RZLT previously deferred now removed? \*** ⓘ

No  Yes

**Circumstances of abatement or removal of charge \***

--- Select ---

--- Select ---

- Submission against inclusion on a map, or the date land first satisfied the relevant criteria, or a related appeal, or judicial review
- Appeal by an unconnected party against planning
- Application to regularise development, where land meets all other conditions to be excluded from the RZLT map, or a related appeal, or judicial review
- Rezoning process commenced due to rezoning submission
- Completion of residential development
- No longer a relevant RZLT site - site not suitable for development

Figure 45: Circumstances of abatement or removal of charge

- 9.4 Where the following circumstances of abatement or removal of charge are selected, the 'Appeals' section of the RZLT return must be completed:
- Submission against inclusion on a map, or the date land first satisfied the relevant criteria, or a related appeal or judicial review
  - Appeal by an unconnected party against planning
  - Application to regularise development, where land meets all other conditions to be excluded from the RZLT map, or a related appeal or judicial review
  - Rezoning process commenced due to rezoning submission

9.5 Where ‘Completion of residential development’ selected, the following are required:

- Date of planning permission expiration
- Planning permission reference number
- Percentage of completion of the residential development
  - Options for selection:
    - Less than 55%
    - Equal to or greater than 55% but less than 65%
    - Equal to or greater than 65% but less than 75%
    - Equal to or greater than 75% but less than 85%
    - Equal to or greater than 85%
- Upload facility for completion certificate. Attach and upload the completion certificate relating to the completion of residential development

**▼ Hide Abatement Section**

Are you now claiming an abatement or is the charge to RZLT previously deferred now removed? \* ⓘ

No  Yes

Circumstances of abatement or removal of charge \*

Completion of residential ▼

**Level of completion of Residential Development**

Date of Planning Permission Expiration \* ⓘ

DD/MM/YYYY

ⓘ

Planning Permission Reference Number \* ⓘ

Percentage of Completion \* ⓘ

--- Select --- ▼

**Completion certificate**

Please upload your Completion Certificate here.

Up to 5 documents can be uploaded (max size:5MB). The acceptable file formats are: pdf,txt,xls,jpg,jpeg,doc,docx,xlsx,xlsm, csv,png

Drop files here to upload, or  
[Click to browse for a file](#)

**Selected documents**

File name	File size	Action
No Certificate to Display		

**Upload**

Figure 46: Completion of residential development screen

- 9.6 When 'No longer a relevant RZLT site – site not suitable for development' is selected, the following details are required:
- Date specified by the local authority in their determination of non-suitability of the site for development
  - Where the local authority determination applies to the whole site – select 'Yes'
  - Where the local authority determination applies to part of the site – select 'No'

▼ **Hide Abatement Section**

**Are you now claiming an abatement or is the charge to RZLT previously deferred now removed? \*** ⓘ

No  Yes

**Circumstances of abatement or removal of charge \*** ⓘ

No longer a relevant RZLT ▼

**Date specified by Local Authority in their determination of non-suitability of site for development \*** ⓘ

DD/MM/YYYY

**Does the Local Authority determination apply to the full site? \***

No  Yes

Figure 47: No longer relevant site screen

- 9.7 When 'No' is selected i.e. the local authority determination applies to part of the site, the following are required:
- Area in square metres of the relevant site affected by the determination
  - Total area in square metres of the relevant site

▼ **Hide Abatement Section**

**Are you now claiming an abatement or is the charge to RZLT previously deferred now removed? \*** ⓘ

No  Yes

**Circumstances of abatement or removal of charge \*** ⓘ

No longer a relevant RZLT ▾

**Date specified by Local Authority in their determination of non-suitability of site for development \*** ⓘ

DD/MM/YYYY

06/03/2025 

**Does the Local Authority determination apply to the full site? \***

No  Yes

**Area in square metres of the relevant site affected by the determination \*** ⓘ

**Total area in square metres of the relevant site \*** ⓘ

Figure 48: No longer relevant site screen 2

- 9.8 Once all the relevant information relating to an abatement of RZLT or the removal of a charge to RZLT previously deferred is complete, continue to the next section.

## 10 Submitting an RZLT return

- 10.1 When all applicable sections of the RZLT return have been completed, the return may be submitted. Click 'Next' to proceed.
- 10.2 Enter the 'Date of Valuation' and 'Valuation' amount. Click 'Calculate'. Upon selecting 'Calculate', ROS will automatically provide the applicable RZLT tax due. Click 'Next'.

See [TDM Guidance on the Residential Zoned Land Tax](#) for information on valuing an RZLT site.

Revenue  
Clara agus Cónaite na hÉireann  
Tithíocht, Tairneoireacht agus Cúiteamh

### Manage Residential Zoned Land Tax

← Back

**Site ID :** [REDACTED]

**RZLT Return Details for the period 01/01/2025 - 31/12/2025**

**Address**  
ROS 20250127 SITE 1 ADDRESS LINE 2 CLARE

**Date of Valuation \***  
DD/MM/YYYY

**Valuation \***

**Calculate**

**Tax due for this site**

**Cancel** **Next →**

Figure 49: RZLT Return – Site valuation screen

- 10.3 RZLT summary screen is presented, detailing a summary of all details submitted on the RZLT return. Click tick box 'I declare that the details provided in this form are true and accurate'.

Customer may select 'Submit Return Only (Without Payment)' or 'Submit with Payment' as applicable.

**Revenue**  
City of San Francisco  
Department of the Treasurer

## Manage Residential Zoned Land Tax

[← Back](#)

### RZLT Return Details Summary

Please confirm the site details before proceeding

Address	R05 20250107 SITE 1 ADDRESS LINE 2 CLASS
Site ID	
Date of Valuation	01/02/2025
Valuation	100000
Tax due for this site	2000
Amount of tax already paid for this site and period	0.00
Balance	€1,000.00

**Hide Exemption Section**

Are you claiming an exemption? No

**Hide Non-residential Development Section**

Does the site include non-residential development? No

**Hide Appeals Section**

Is the site subject to a submission, appeal, application or Judicial Review? No

**Hide Deferral Section**

Does a deferral apply, or do you wish to claim a deferral of the payment of the Tax? No

**Hide Repayment Section**

Are you now claiming a repayment of RZLT previously paid? No

**Hide Abatement Section**

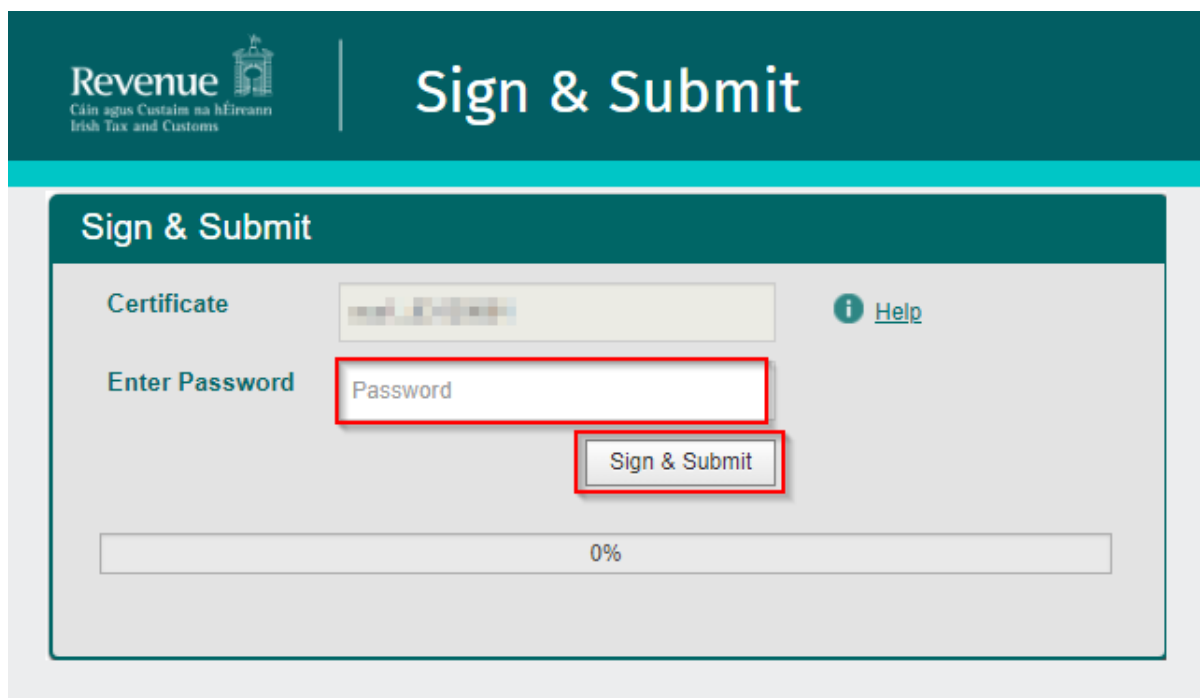
Are you now claiming an abatement or is the charge to RZLT previously deferred now resumed? No

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

[Submit Return Only \(without Payment\) →](#) [Submit with Payment →](#)

Figure 50: RZLT return summary screen

- 10.4 Where the options to submit the return with payment is selected, select the appropriate payment option for making the RZLT payment (credit card, debit card or using bank account).
- 10.5 Follow the online instructions to complete the payment.
- 10.6 Enter the ROS or myAccount password, click “Sign & Submit”.



The screenshot displays the 'Sign & Submit' interface. At the top left is the Revenue logo with the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. The main heading is 'Sign & Submit'. Below this, there is a 'Certificate' field with a blurred value and a 'Help' link. The 'Enter Password' field is highlighted with a red border and contains the text 'Password'. A 'Sign & Submit' button is also highlighted with a red border. At the bottom, a progress bar indicates 0% completion.

Figure 51: ROS Sign & submit screen

The screenshot shows the 'myAccount' interface for 'Manage Residential Zoned Land Tax'. At the top left is the Revenue logo with the text 'Revenue' and 'Clár agus Cúistí na hÉireann Irish Tax and Customs'. To its right is the 'myAccount' logo. Below the header is a grey bar with a '← Back' link. The main content area has a teal title 'Manage Residential Zoned Land Tax'. Below the title is a teal padlock icon, followed by the heading 'Secure sign and submit'. There are three input fields: 'PPS Number' (a grey field with a mouse cursor), 'Enter myAccount password' (a white field with a red border), and a blue 'Sign and Submit →' button (also with a red border).

Figure 52: myAccount Sign & submit screen

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

Where the option to submit the return without payment is selected, see Section 12 ‘How to make a payment of RZLT’ for guidance on how to make this payment in the RZLT Portal.



## 11 How to amend an RZLT return

For guidance on the circumstances where an amendment to a previously submitted RZLT return, please see [TDM Guidance on the Residential Zoned Land Tax](#).

The following steps should be followed to amend a previously submitted RZLT return.

### 11.1 Access the RZLT portal as previously outlined above. Click on ‘File RZLT Returns’.

The screenshot shows the Revenue Residential Zoned Land Tax (RZLT) portal home screen. The header includes the Revenue logo and the text 'Manage Residential Zoned Land Tax'. Below the header, there is a navigation link for 'ROS homepage' and the main heading 'Residential Zoned Land Tax (RZLT)'. The main content area lists several functions: 'Register a site for RZLT', 'View Sites', 'File RZLT Returns', 'Make a Payment', 'File a Requirement', 'Site Transfers/Sales', and 'Bank Details for RZLT Refunds'. Each function has a brief description and a corresponding button. The 'File RZLT Returns' button is circled in red, indicating it is the focus of the instruction.

Revenue  
Clárú, Aicmiú, Cúiteáil ar Míreann  
2016, 2017 agus 2018

## 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](#)

**Bank Details for RZLT Refunds**  
Please fill in the bank details to be used by Revenue to make an electronic repayment.

[Manage Refund Bank Details](#)

Figure 53: RZLT portal home screen

- 11.2 Previously filed returns are displayed. Select the applicable site (where more than one site registered). Ensure the applicable RZLT filing period (e.g. 2025 shown as 01/01/2025-31/12/2025) is selected. Click 'Amend Return'.

Revenue  
Clár agus Cúistín na Míreann  
Irish Tax and Customs

## Manage Residential Zoned Land Tax

[← Back](#)

### File RZLT Returns

[^ List of Sites](#)

Site ID	Address	Local Authority	Action
<input type="text" value="Filter by ID"/>	<input type="text" value="Filter by Address"/>	<input type="text" value="Filter by Local A"/>	
[Redacted]	[Redacted]	Cork City Council	<a href="#">View</a>

Period

01/01/2025 - 31/12/2025

[Amend Return](#)

Figure 54: File RZLT Returns screen

11.3 Amend the section(s) of the RZLT return that are applicable. Click 'Next'.

Revenue  
Clárú agus Cártaí na hÉireann  
RZLT agus Cártaí

## Manage Residential Zoned Land Tax

← Back

**Site ID :** [REDACTED]

**RZLT Return Details for the period 01/01/2025 - 31/12/2025**

**Address**  
[REDACTED]

**Parcel ID \***  
[REDACTED]

[Add another Parcel ID](#)

▼ [Hide Exemption Section](#)

**Are you claiming an exemption? \*** ⓘ  
 No  Yes

▼ [Hide Non-residential Development Section](#)

**Does the site include non-residential development? \*** ⓘ  
 No  Yes

▼ [Hide Appeals Section](#)

**Is the site subject to a submission, appeal, application or Judicial Review? \*** ⓘ  
 No  Yes

▼ [Hide Deferral Section](#)

**Does a deferral apply, or do you wish to claim a deferral of the payment of the Tax? \*** ⓘ  
 No  Yes

▼ [Hide Repayment Section](#)

**Are you now claiming a repayment of RZLT previously paid? \*** ⓘ  
 No  Yes

▼ [Hide Abatement Section](#)

**Are you now claiming an abatement or is the charge to RZLT previously deferred now removed? \*** ⓘ  
 No  Yes

[Cancel](#) [Next →](#)

Figure 55: Amend RZLT return screen

- 11.4 The 'Date of Valuation' and 'Valuation' amounts previously input are presented. These values may be amended if applicable. Where the values are not required to be amended, click 'Next'.

Where the values are to be amended, input the values and click 'Calculate'. Upon selecting 'Calculate', ROS will automatically provide the applicable RZLT tax due. Click 'Next'.

See [TDM Guidance on the Residential Zoned Land Tax](#) for information on valuing an RZLT site.

Revenue  
Clárú agus Clárúcháin na hÉireann  
Inláimh, Tair, agus Clárúcháin

## Manage Residential Zoned Land Tax

← Back

**Site ID :** [REDACTED]

**RZLT Return Details for the period 01/01/2025 - 31/12/2025**

**Address**  
ROS 20250127 SITE 1 ADDRESS LINE 2 CLARE

**Date of Valuation \***  
DD/MM/YYYY

**Valuation \***

**Calculate**

**Tax due for this site**

**Cancel** **Next →**

Figure 56: RZLT Return – Site valuation screen

- 11.5 RZLT summary screen is presented, detailing a summary of all details submitted on the amended RZLT return. Click tick box 'I declare that the details provided in this form are true and accurate'.

Customer may select 'Submit Return Only (Without Payment)' or 'Submit with Payment' as applicable.

**Revenue**  
City of San Francisco  
Department of Public Works

## Manage Residential Zoned Land Tax

[← Back](#)

### RZLT Return Details Summary

Please confirm the site details before proceeding

Address	R05 20250107 SITE 1 ADDRESS LINE 2 CLASS
Site ID	
Date of Valuation	01/02/2025
Valuation	100000
Tax due for this site	2000
Amount of tax already paid for this site and period	0.00
Balance	€1,000.00

**Hide Exemption Section**

Are you claiming an exemption? No

**Hide Non-residential Development Section**

Does the site include non-residential development? No

**Hide Appeals Section**

Is the site subject to a submission, appeal, application or Judicial Review? No

**Hide Deferral Section**

Does a deferral apply, or do you wish to claim a deferral of the payment of the Tax? No

**Hide Repayment Section**

Are you now claiming a repayment of RZLT previously paid? No

**Hide Abatement Section**

Are you now claiming an abatement or is the charge to RZLT previously deferred now resumed? No

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

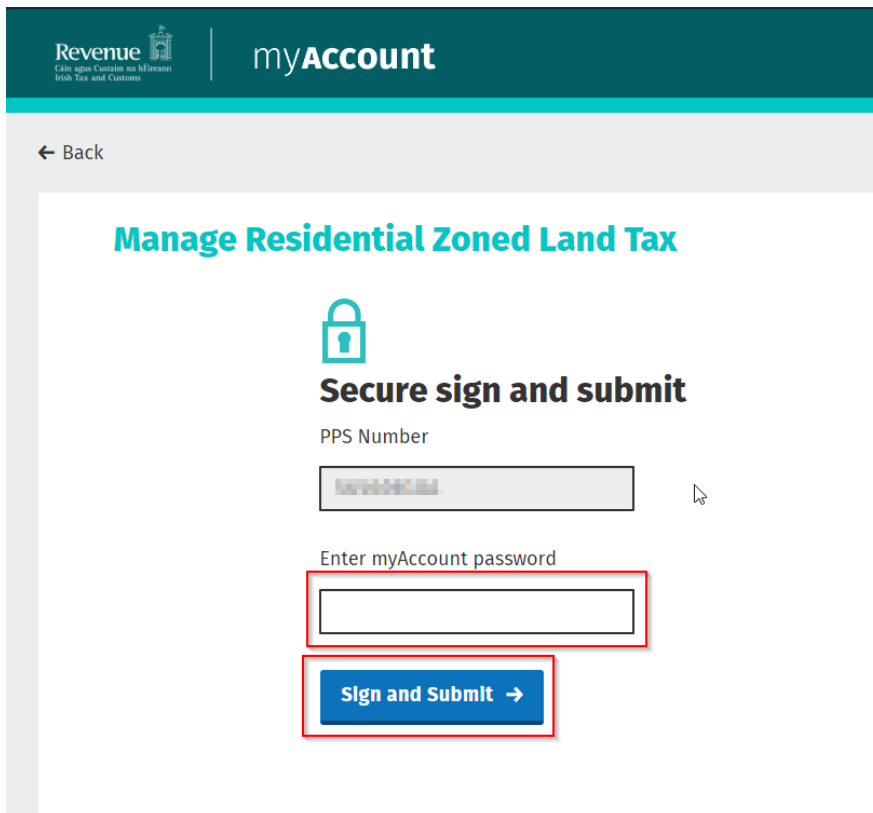
[Submit Return Only \(without Payment\) →](#) [Submit with Payment →](#)

Figure 57: RZLT return summary screen

- 11.6 Where the options to submit the return with payment is selected, select the appropriate payment option for making the RZLT payment (credit card, debit card or using bank account).
- 11.7 Follow the online instructions to complete the payment.
- 11.8 Enter the ROS or myAccount password, click “Sign & Submit”.

The screenshot displays the 'Sign & Submit' interface. At the top left is the Revenue logo with the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. The main heading is 'Sign & Submit'. Below this, there is a 'Certificate' field containing a blurred value and a 'Help' link. The 'Enter Password' field contains the text 'Password'. A 'Sign & Submit' button is positioned below the password field. At the bottom, a progress bar indicates 0% completion.

Figure 58: ROS Sign & submit screen



The screenshot shows the 'myAccount' interface for 'Manage Residential Zoned Land Tax'. At the top left is the Revenue logo with the text 'Cúis agus Cúistín na hÉireann Irish Tax and Customs'. The main header is 'myAccount'. Below this is a 'Back' link. The main heading is 'Manage Residential Zoned Land Tax'. A lock icon is followed by the text 'Secure sign and submit'. There is a 'PPS Number' label above a text input field. Below that is a label 'Enter myAccount password' above another text input field. At the bottom is a blue button labeled 'Sign and Submit →'. Red boxes highlight the password input field and the 'Sign and Submit' button.

Figure 59: myAccount Sign & submit screen

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

Where the option to submit the return without payment is selected, see Section 12 ‘How to make a payment of RZLT’ for guidance on how to make this payment in the RZLT Portal.

## 12 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.

12.1 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.

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

**Revenue**  
Clárú agus Seiceálacha na h-Éireann  
RDA 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.  
*Note: The ability to file RZLT Returns is not available at this point.*

**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 60: RZLT Portal Home screen



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

Revenue  
Cáin agus Cúistais na hÉireann  
Irish Tax and Customs

## Manage Residential Zoned Land Tax

[← Back](#)

### Make a Payment

^ List of Sites

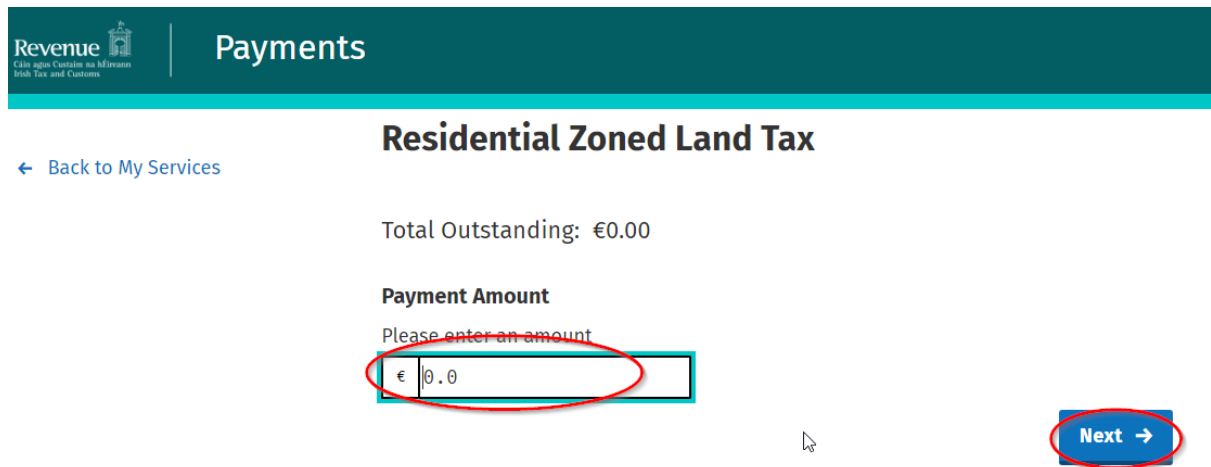
Site ID	Address	Local Authority	Action
<input type="text" value="Filter by ID"/>	<input type="text" value="Filter by Address"/>	<input type="text" value="Filter by Local A"/>	
		Monaghan County Council	<a href="#">View</a>
There are no periods available for filing at this time			
			<a href="#">View</a>

Period	Balance	Payment Type
01/01/2025 - 31/12/2025	€ 0.00	<input type="text" value="--- Select ---"/> <input type="text" value="Make a Payment"/>

- Select ---
- Select ---
- Tax Payment
- Interest Payment
- Penalty Payment

Figure 61: RZLT Payment screen

#### 12.4 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 'Can also Contact us through Irish Tax and Customs'. The main header is 'Payments'. Below this is a navigation link '← Back to My Services'. The title of the page is 'Residential Zoned Land Tax'. The status is 'Total Outstanding: €0.00'. Under the heading 'Payment Amount', there is a prompt 'Please enter an amount' and an input field containing '€ 0.00'. A red oval highlights the input field. To the right of the input field is a blue button labeled 'Next →', also highlighted with a red oval.

Figure 62: RZLT Payment screen

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

12.6 Follow the online instructions to complete the payment.

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

## 13 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.

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

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

**Revenue**  
Cáin agus Custaim na hÉireann  
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 63: RZLT portal home screen

- 13.3 Select 'View Payment History', where more than one site is registered, ensure to select the appropriate site.

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

## Manage Residential Zoned Land Tax

[← Back](#)

### View Sites

[^ List of Sites](#)

Site ID	Address	Local Authority	Action
<input type="text" value="Filter by ID"/>	<input type="text" value="Filter by Adresse"/>	<input type="text" value="Filter by Local Au"/>	
Pending - to be assigned	LETTER TEST MULTIPLE OWNER ADDRESS 2 MONAGHAN	Monaghan County Council	<a href="#">View</a>
	LETTER TEST MULTIPLE OWNER ADDRESS 2 MONAGHAN	Monaghan County Council	<a href="#">View</a> <a href="#">View Payment History</a>
	PANDA1 PANDA1 MEATH	Meath County Council	<a href="#">View</a> <a href="#">View Payment History</a>

Figure 64: View sites screen

- 13.4 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.

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

## Manage Residential Zoned Land Tax

[← Back](#)

### Site History Details

Site ID:

Address: DUNBOYNE1 DUNBOYNE2 MEATH

Site Access Number: N/A  [Important information about your SAN](#) ⓘ

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

Figure 65: Site history screen

- 13.5 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.

**Revenue**  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

## 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 66: Generate SAN

13.6 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.

13.7 The solicitor or agent should log onto ROS and in 'Other Services' click 'View Site History'.

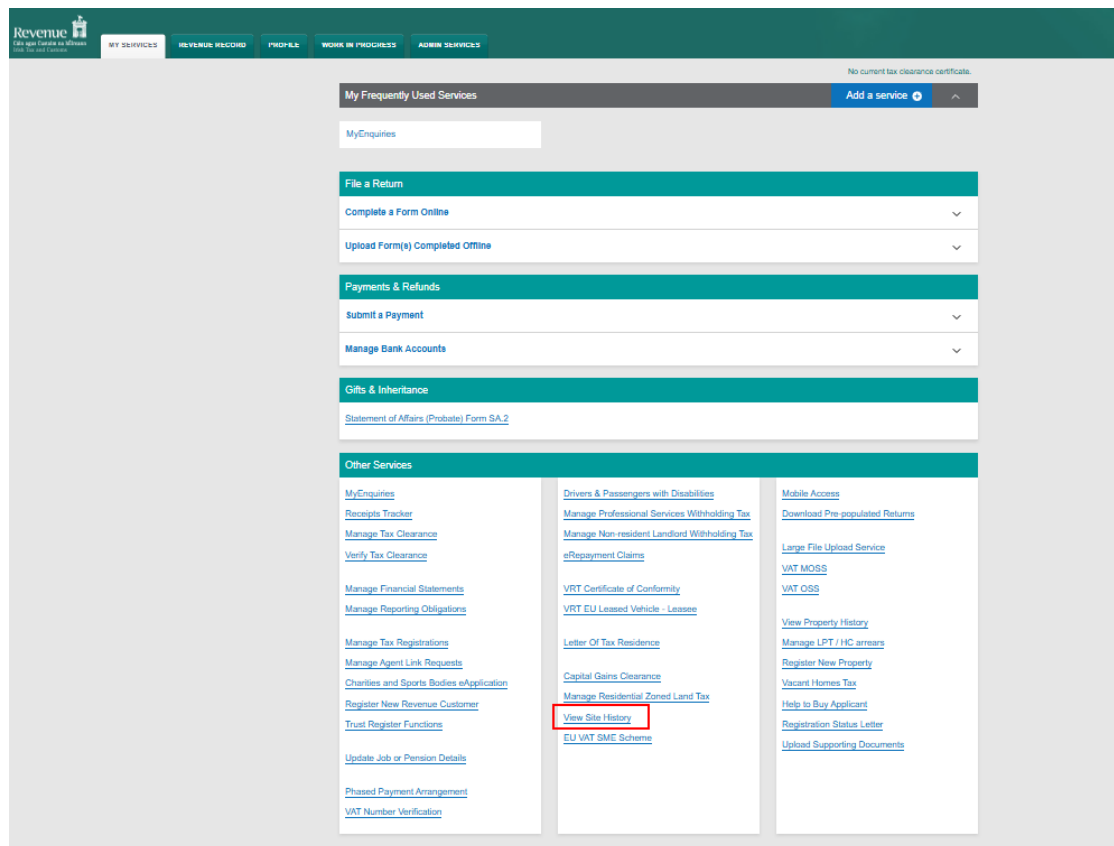


Figure 67: View Site History

13.8 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’.

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

## Manage Residential Zoned Land Tax

[← ROS homepage](#)

### Site History search details

Site ID \*

Owner PPSN/Tax Reference Number \*

Site Access Number \*

Tax Type \*

- Select ---
- CUST
- PAYE
- IT
- CT
- VAT

Figure 68: Site history screen

13.9 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.

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

## Manage Residential Zoned Land Tax

[← Back](#)

### Site History Details

Site ID: 00000000

Address: DUNBOYNE1 DUNBOYNE2 MEATH

Owner PPSN/Tax Reference Number: 12345678901234

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

Figure 69: Site history screen

## 14 How to input bank details for a repayment of RZLT

The RZLT portal allows for the input of bank details to receive a repayment of RZLT.

- 14.1 Access the RZLT portal as per steps outlined previously. Click ‘Manage Repayment Bank Details’.

**Revenue**  
Clárú agus Cártaí na hÉireann  
350, 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](#)

**Bank Details for RZLT Repayments**  
Please fill in the bank details to be used by Revenue to make an electronic repayment.

[Manage Repayment Bank Details](#)

Figure 70: RZLT portal home screen



- 14.2 Enter the bank account details of the for the repayment of RZLT, click 'Next'.
- Name of the account holder
  - IBAN (International Bank Account Number)
  - BIC – this is an optional field

**Revenue**  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

## Manage Residential Zoned Land Tax

[← Back](#)

### Bank Details for RZLT Repayments

Please fill in the bank details to be used by Revenue to make an electronic repayment.

**Name of the account holder \***

**IBAN (International Bank Account Number) \***

**BIC (Optional)**


**Next →**

Figure 71: Bank details input screen

- 14.3 Thank you screen is presented, click 'RZLT Portal' to return to the RZLT portal home screen.

**Revenue**  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

## Manage Residential Zoned Land Tax



### Thank you

Your Bank Details have been updated for RZLT.

**RZLT Portal**

Figure 72: 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 provided by Revenue.

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

The screenshot displays the Revenue website's 'Online services' section. At the top, there are three navigation tiles: 'Online services' (highlighted with a red border), 'Tax and duty professionals', and 'Customs'. Below these is a dark teal header with the Revenue logo, the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs', and a search bar. The main content area is divided into two columns. The left column is titled 'Online services' and features a 'Sign in or register myAccount' section with a 'Sign in to myAccount' button and links for 'Register for myAccount' and 'Sign in to myAccount using MyGovID'. Below this is a 'ROS' section with a 'Sign in to ROS' button and a 'Register for ROS' button (highlighted with a red border). The right column is titled 'List services by:' and includes three filter buttons: 'All', 'myAccount', and 'ROS'. A list of services follows, each with a dropdown arrow: 'Claims and refunds', 'Customs', 'Excise', 'Manage your record', 'PAYE Services', 'Payments', and 'Property'.

Figure 73: Appendix 1 - 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.

## 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](mailto:RZLTQueries@revenue.ie) for further details on how to obtain a TRN.