



## Local Property Tax (LPT) Valuation for 2026 to 2030 – Technical Paper

The Finance (Local Property Tax) (Amendment) Act 2025 introduces a new structure and rates for LPT from 2026 onwards. LPT for the years 2026 to 2030 will be based on 1 November 2025 self-assessed values. The technical paper sets out the detail of the new structure and outlines the methodology used to produce an estimated distribution of the main LPT register of properties under the 2026-2030 LPT valuation bands set by Government.

Link to full publication, [here](#).

## Residential Zoned Land Tax Statistics - September 2025

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

RZLT is a self-assessed annual tax which is calculated at 3% of the market value of land within its scope. It applies to land which is zoned for residential use and is serviced and identified on maps published by Local Authorities, but which is not a residential property.

RZLT aims to prompt residential development by incentivising landowners to activate existing planning permissions, or to engage with planning authorities to seek planning permission in respect of relevant land. Each Local Authority has prepared and published a map identifying land within the scope of the tax. These maps will be revised annually. The legislation provides for a submission and appeal mechanism in respect of land included on the draft map, if a landowner does not believe that such land meets the criteria for inclusion in the map.

Link to full publication, [here](#).

## Recent Updates and Publications

All our recent updates and publications are listed below and, as always, Revenue is committed to providing information in open and machine-readable formats wherever possible.

For any queries or feedback in relation to our statistics, we can be contacted through [statistics@revenue.ie](mailto:statistics@revenue.ie).

Please note that media queries should be directed to Revenue's Press Office in the first instance [revpress@revenue.ie](mailto:revpress@revenue.ie).

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## New Publications since our last Statistical Bulletin

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| <ul style="list-style-type: none"><li>• <b>Residential Zoned Land Tax Statistics</b></li><li>• <b>Corporation Tax: 2024 Payments and 2023 Returns</b></li><li>• <b>Value Added Tax: Payments and Returns 2024</b><ul style="list-style-type: none"><li>• <b>Vehicle Registration Tax (VRT) 2024</b></li></ul></li><li>• <b>Illegal Tobacco Product Research Surveys 2024</b></li></ul> | <ul style="list-style-type: none"><li>• <b>Local Property Tax (LPT) valuation for 2026 to 2030 - Technical Paper</b></li><li>• <b>Income Tax 2024: Insights on PAYE Taxpayers</b><ul style="list-style-type: none"><li>• <b>Survey of Medium Size Tax Agents 2024</b></li></ul></li><li>• <b>Evaluation of Budget 2024 Compliance Measures</b><ul style="list-style-type: none"><li>• <b>Customs Duties in 2024</b></li></ul></li></ul> |
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## Updated Publications since our last Statistical Bulletin

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| <ul style="list-style-type: none"><li>• <b>Ready Reckoner</b></li><li>• <b>Help to Buy (HTB) Monthly update</b></li><li>• <b>Property Taxes 2025 Q2 update</b></li><li>• <b>Sugar Sweetened Drinks Tax Bimonthly update</b><ul style="list-style-type: none"><li>• <b>Alcohol Products Tax Q2 2025</b></li><li>• <b>Breakdown of CAT Receipts</b></li><li>• <b>Revenue Net Receipts by Sector</b></li><li>• <b>Revenue Net Receipts by Tax head</b></li><li>• <b>Revenue Net Receipts by County</b></li><li>• <b>Geographical Breakdown of CAT</b></li></ul></li><li>• <b>Corporation Tax Interactive Tables</b><ul style="list-style-type: none"><li>• <b>Summary of CT Returns</b></li></ul></li><li>• <b>Revised Entrepreneur Relief statistics</b><ul style="list-style-type: none"><li>• <b>Income Earners by USC Rates</b></li><li>• <b>Income Tax Interactive Tables</b></li></ul></li></ul> | <ul style="list-style-type: none"><li>• <b>Cost of Tax Expenditures</b></li><li>• <b>Vehicle Registration Tax Q2 2025</b></li><li>• <b>Resident Charities Q2 2025</b></li><li>• <b>Non-Resident Charities Q2 2025</b></li><li>• <b>Bodies with charitable tax exemption Q2 2025</b></li><li>• <b>Research and Development Tax Credits</b><ul style="list-style-type: none"><li>• <b>Sheriff and Solicitor Enforcement</b></li><li>• <b>VAT Registrations by Sector</b><ul style="list-style-type: none"><li>• <b>Betting Duty</b></li></ul></li></ul></li><li>• <b>Breakdown of Stamp Duty Returns</b></li><li>• <b>Relief on Disposal of Land/Buildings S604A</b></li><li>• <b>Breakdown of Stamp Duty Receipts</b></li><li>• <b>Individualised Gross Income Distributions</b></li><li>• <b>Incidence of Duty and VAT Taxation</b><ul style="list-style-type: none"><li>• <b>VAT MOSS 2025 Q2</b></li></ul></li></ul> |
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## Excise Registers

The Excise Acts, and their associated regulations, require that Revenue publish a series of registers for Excise customers. These registers are updated monthly:

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| <ul style="list-style-type: none"><li>• <b>Current Valid Licensed Auto Fuel Traders</b><ul style="list-style-type: none"><li>• <b>Licensed Marked Fuel Traders</b></li><li>• <b>Register of Licensed Bookmakers</b></li></ul></li></ul> | <ul style="list-style-type: none"><li>• <b>Licensed Remote Bookmaking Operations</b><ul style="list-style-type: none"><li>• <b>Register of Bookmaking Offices</b></li><li>• <b>Register of Renewed Liquor Licences</b></li></ul></li></ul> |
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If you do not wish to be included in this list in future, please reply to [statistics@revenue.ie](mailto:statistics@revenue.ie) stating that you wish to 'unsubscribe'.