



An Roinn Airgeadais  
Department of Finance



An Roinn Tithíochta,  
Rialtais Áitiúil agus Oidhreachta  
Department of Housing,  
Local Government and Heritage

# Residential Zoned Land Tax

Presentation to IFA

31 January 2024

# RZLT: Background and Purpose



- Increase housing supply – Housing for All
- Activation of Planning permissions
- Provision of adequate supply of zoned serviced land
- Activation of vacant and idle land - Brownfield
- Purpose of the measure is to actively manage delivery of zoned serviced land for housing
- Encourage development in areas where the current residential zoning of the land acknowledges a housing need

# Inclusions and Exclusions from the Maps



Land in scope - Existing Residential, New Residential, and Mixed use including Residential  
Connected to, or able to be connected to services – road, paths, lighting, foul and surface water  
drainage and water supply

- Within residential zonings: all included except for exclusions
- Within mixed use zonings: all land excluded except 'vacant or idle'

If the land is zoned, either in a statutory plan and meets criteria it must be on the map.

Existing Residences on residential zonings – in scope on maps – not subject to tax (LPT)

- Exclusions
- Land affected by physical condition, Derelict Site Register
- Certain infrastructure or facilities (utilities, transport, community or recreational facilities),
- Business on residential zoning which provides services consistent with a residential area - shop

# Exclusion of Statutory Phasings



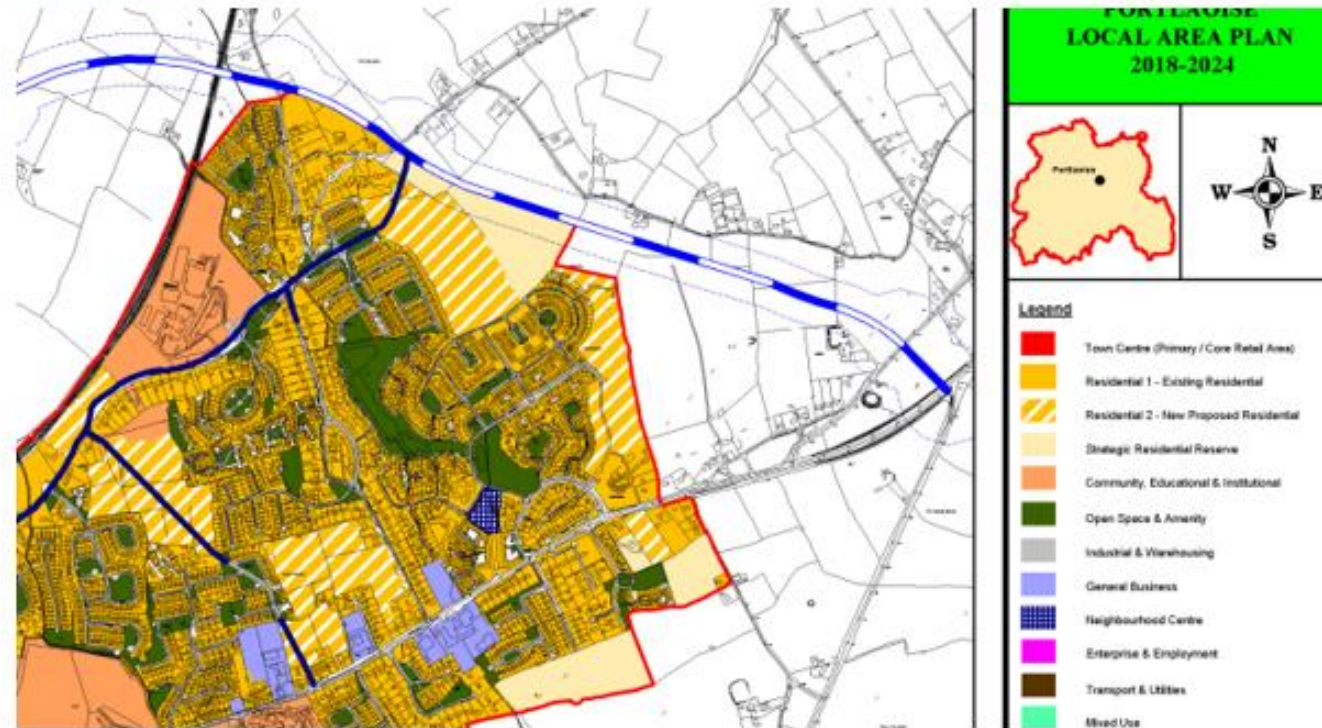
Recent amendments to the TCA through the Finance Act 2023 resulted in land which is subject to phasing objectives within a statutory land use plan being excluded from maps.

- Annual draft map (February 2024) will show:-
  - 1. All land identified on the final map from December 2023,
  - 2. Plus land identified on the final map now proposed for removal (does not meet criteria)
  - 3. Plus land proposed for the first time (now meets criteria)
  
- Submissions may be made on any land on the annual draft map challenging the criteria for inclusion
  
- One-off provision for rezoning requests which may be made on any land on the annual draft map

# RZLT - Phasing



Portlaoise Local Area Plan

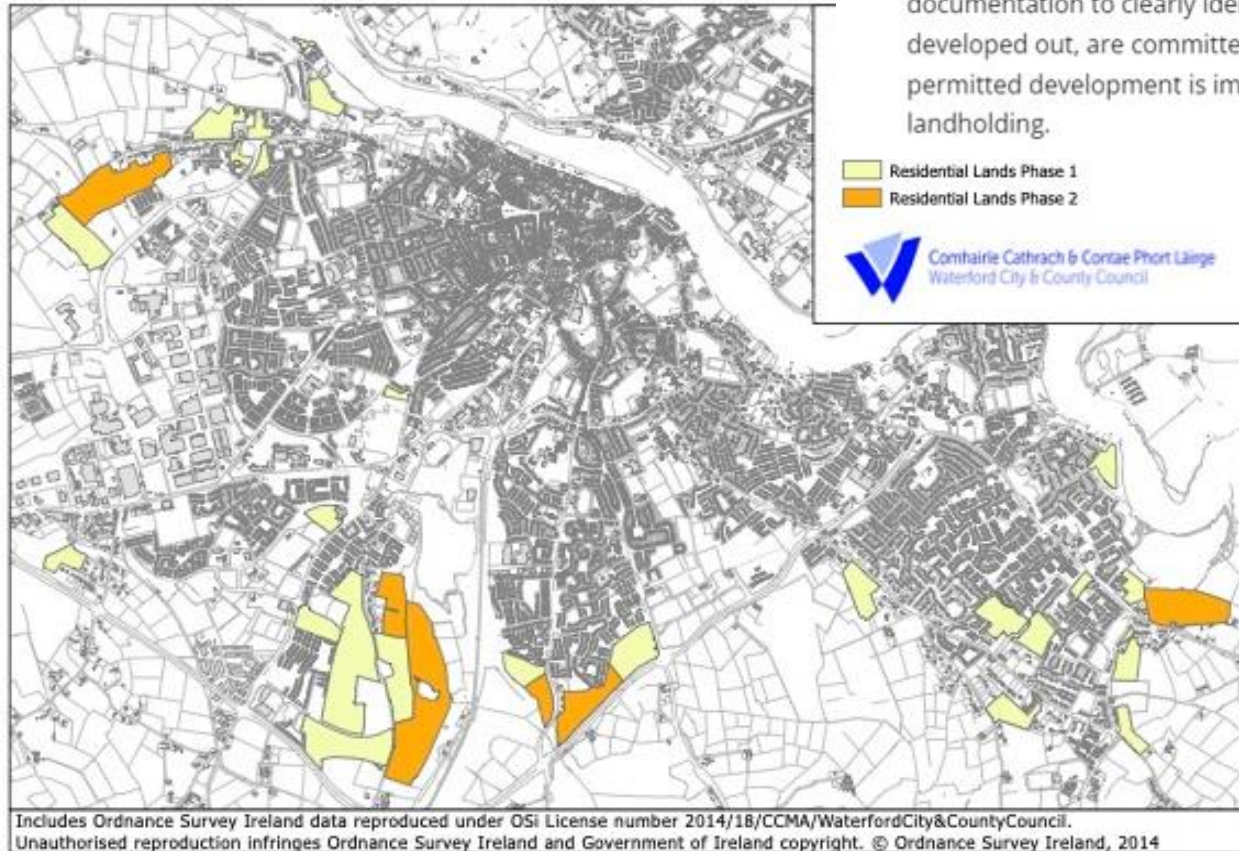


**H O6:** To encourage the sequential development of sustainable serviced residentially zoned lands in a sustainable manner subject to compliance with relevant Department Guidelines and Development Management Standards of the Laois County Development Plan 2017 – 2023.

# RZLT - Phasing



- All lands zoned for new residential development (R1) are considered to be developable during the lifetime of the Development Plan.
- R1 zoned lands not specifically identified as phase 2 shall be considered phase 1.
- Within any landholding all phase 1 lands shall be developed or committed to development prior to any development being proposed/permitted on phase 2 lands within that landholding.
- All planning applications for development on phase 2 lands shall be supported by documentation to clearly identify that phase 1 lands within the landholding have been developed out, are committed to development and that the implementation of any such permitted development is imminent, or that phase 1 lands are not available within the landholding.



# Finance Act 2021 and Taxes Consolidation Act



- FA 2021 introduced Part 22A to the Taxes Consolidation Act 1997 (TCA 1997) entitled “Residential Zoned Land Tax”
- Residential Zoned Land Mapping:
  - *Criteria for inclusion – section 653B, TCA 1997*
  - *Annual draft map – 1 February 2024*
  - *Annual final map – 31 January 2025*
  - *First liability date – 1 February 2025*
- Charge to Tax – 3% of market value on valuation date
  - *Requirement for land to be revalued every three years*

# RZLT Tax Administration



- Administration of tax by Revenue
  - *Registration*
  - *Returns made on a self-assessment basis*
    - Pay and file through ROS
    - Deferrals and exemptions
    - Compliance and audit programmes
  - *Transfers of Sites*
  - *Appeals*
  - *Further information, including Notes for Guidance/Tax and Duty Manual are available at -*  
<https://www.revenue.ie/en/property/residential-zoned-land/index.aspx>



# RZLT Timeline



01 February 2024 <sup>xx</sup>	Local Authorities published first of the annual draft maps identifying land in scope for the tax, land proposed to be removed from scope and land proposed to be added for the first time. Land owners may make submissions and submit rezoning requests regarding land identified on the maps. <sup>xx</sup>
01 April 2024 <sup>xx</sup>	Last date to make submissions regarding removal of land from maps if considered to be outside scope or challenging the date of inclusion. <sup>xx</sup>
31 May 2024 <sup>xx</sup>	Last date to make a rezoning request regarding land identified on the annual draft map. <sup>xx</sup>
01 July 2024 <sup>xx</sup>	Local Authorities notify the land owner of retention or removal from maps. Land owners can appeal to <u>An Bord Pleanála</u> on or before 1 August if they disagree with the decision <sup>xx</sup>
31 July 2024 <sup>xx</sup>	Date Local Authority must notify landowner of intention to proceed with statutory consideration of amendment to rezoning or not. There is no appeal of this decision. <sup>xx</sup>
31 January 2025	Local Authorities publish the first of the annual final maps which reflect outcomes of submissions and appeals and any zoning changes which have taken land out of scope of the tax. <sup>xx</sup>
01 February 2025 <sup>xx</sup>	Commencement of the RZLT measure – first liability and valuation date for the tax <sup>xx</sup>

