



Ríaltas na hÉireann
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Residential Zoned Land Tax - Your Questions Answered

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Residential Zoned Land Tax – Main Information

1. What is Residential Zoned Land Tax?

The Residential Zoned Land Tax (RZLT) is a tax that was introduced in Finance Act 2021. It applies to land that is both zoned as suitable for residential development and is serviced. The RZLT is an annual tax, which is due each year from 2025 in respect of land which met the [relevant criteria](#) on 1 January 2022 and which is reflected on the final map to be published annually by local authorities on 31 January. Land which became zoned and serviced after 2022 will be first liable to the tax in the third year after the year in which such land met the relevant criteria. The tax is administered on a self-assessment basis.

2. What is the objective of the measure?

Ireland requires increased housing supply to meet our housing needs. The RZLT aims to incentivise landowners to activate existing planning permissions for housing on identified lands, or to engage with planning authorities and seek planning permission on land which is suitably zoned and appropriately serviced.

3. Will homeowners with a residential property on land included on an RZLT map be liable for RZLT?

Residential properties may appear on residential zoned land tax maps but are excluded from the scope of the tax. The meaning of residential property for the purposes of RZLT is taken from the Local Property Tax (“LPT”) definition of residential property which, for the purposes of LPT, includes the gardens and other areas enjoyed with the property up to 0.4047 hectares (1 acre).

Certain lands or buildings that are associated with the property that have a domestic or residential purpose are also considered residential property, such as a:

- yard, garden or patio
- driveway or parking space
- garage, shed or greenhouse
- garden room or home office.

Although residential properties are excluded from the charge to RZLT (even where the gardens and yards enjoyed with the residential property exceed 0.4047 hectares), there is a requirement for registration of properties whose garden and yards exceed 0.4047 hectares as follows:

1. Owners of residential property whose garden and yards do not exceed 0.4047 hectares and who are subject to LPT are not within the charge to RZLT and are not required to register the property for RZLT.
2. Owners of residential property whose garden and yards are greater than 0.4047 hectares and who are subject to LPT are not within the charge to RZLT but are required to register for RZLT if their property is included on a residential zoned land tax annual final map from 2025 onwards. The registration requirement applies in these circumstances even though the residential property and the land enjoyed with the property are not liable for RZLT.

In summary, existing residential property may appear on local authority maps prepared for the purposes of RZLT. Nonetheless, such property is excluded from the charge to the tax, although owners of such property may be required to register, as outlined above.

4. What is the rate of Residential Zoned Land Tax?

Residential Zoned Land Tax will apply annually at a rate of 3% of the market value of the land. In general, the land will be required to be revalued every three years from the initial valuation date. As the tax is administered on a self-assessment basis, the taxpayer assesses the market value. Surcharges may apply if the land is later found to be undervalued.

5. What land does Residential Zoned Land Tax apply to?

The tax applies to land that is:

- zoned suitable for residential development whether it be solely or primarily for residential use, or for a mixture of uses, including residential use,
- serviced ('Serviced' means being connected or able to be connected to the necessary public infrastructure and facilities including road and footpath access, public lighting, foul sewer drainage, surface water drainage and water supply necessary for dwellings to be developed and for which there is service capacity available sufficient to enable housing to be developed) and
- not affected to a sufficient extent to preclude the provision of dwellings'

6. Who does Residential Zoned Land Tax apply to?

Residential Zoned Land Tax is payable by the owner of the land. While existing residential property may appear on local authority maps prepared for the purposes of RZLT, nonetheless, such property is excluded from the charge to the tax should the properties be subject to LPT although owners may be required to register where the gardens/yards of such properties exceed 0.4047 hectares (1 acre).

In general, an owner is the registered owner under the Registration of Title Act 1964, but may include a person whose interest in the land allows them to develop the land.

A site may have more than one owner. Where this occurs, there is a process whereby one of those owners is designated as the liable person who then fulfils all of the various tax obligations in relation to that site.

Land within the scope of the measure may have a wide range of owners including individuals, companies, trusts, funds, partnerships etc.

7. When will a landowner be first liable to pay RZLT?

The tax will be first due on 1 February 2025 and each year thereafter. The tax will be payable in May 2026 in respect of land which is included in the annual final RZLT map for 2026 published by local authorities by 31 January 2026. Land which was suitable for residential development on 1 January 2022, because it was both zoned and serviced on that date was liable to the tax in 2025. Where land becomes both zoned and serviced after 1 January 2022, tax will be chargeable in the third year after the year in which it comes within the scope of the tax. The date the land first met the criteria for liability to the tax is published on the map to identify the year of liability.

8. What action is now required of people?

RZLT is an annual self-assessed tax. Land which appears on an annual final residential zoned land tax map published by the relevant local authority is within the scope of the tax, and so landowners are required to review these maps each year to confirm whether their land is subject to the tax.

While residential properties are included on these maps, owners of such properties are not liable for the tax if they are already subject to LPT.

As such, a homeowner does not need to do anything about this tax unless the garden or grounds of their home is more than 1 acre (0.4047ha). If it is more than 1 acre, they will have to register with Revenue. Owners of such properties will be able to register for RZLT from January 2025. However, they will not have to pay the tax.

Residential Zoned Land Tax is not deductible for the purposes of calculating profits or gains to be charged to income tax, corporation tax or capital gains tax.

9. What is the timeline for implementation of the RZLT?

Key dates for the current phase of RZLT implementation are as follows:

1	31 January 2026	Local Authorities publish annual final maps for 2026 which reflect outcomes of submissions and appeals and any zoning or servicing changes since the publication of the annual draft maps which have taken land out of scope of the tax. The 2026 liability is based on this map. Landowners may make a request to the local authority between 1 Feb and 1 April to change the zoning of their land where identified on this map.
2	01 February 2026	Commencement of the RZLT measure – first liability and valuation date for the tax based on annual final map for 2026.
3	01 February 2026	Local authorities publish annual draft maps for 2027, identifying land considered in scope for the tax in 2027, land proposed to be removed from scope and land proposed to be added for the first time. Landowners may make submissions regarding land identified on these maps.
4	01 April 2026	Deadline for change of zoning requests to Local Authority in respect of land included on the annual final map for 2026 published by 31 January 2026 (see item 1)
5	01 April 2026	Deadline for criteria-based submissions in respect of the annual draft map for 2027 published on 1 February 2026 to Local Authority for inclusion or exclusion of relevant land from the annual RZLT map for 2027 (See item 3)
6	23 May 2026	Payment and filing date for land identified on annual final maps for 2026 as being zoned for residential use and serviced on 1 Jan 2022 and land which became zoned and serviced in the course of 2022 and 2023.

10. How will landowners know if their land is subject to RZLT?

Every local authority will produce and publish annual draft maps on 1 February each year, beginning in 2024, showing what land is within scope. It is strongly recommended that interested people view the maps of land in scope online or in the local authority offices. The annual final map to be published on 31 January each year, beginning in 2025, will identify land subject to the tax after outcome from submissions and appeals are taken into account.

11. When will the RZLT maps be published?

Since 2024, each local authority is required to publish annual draft maps by 1 February each year, and to publish the annual final map, which contains the land which is subject to the tax, on the following 31 January. When published, they are available for review on each local authority's website and in their offices. Each local authority publishes a notice in a local newspaper notifying the public of the publication of the annual draft map on its website, and providing details of the website and local authority offices at which the map can be viewed.

12. What is the deadline for making a submission on the map?

Landowners whose land is included on an annual draft map should review the map and consider if their land meets [the criteria](#) for inclusion on the map. A landowner can make a submission to their local authority regarding the inclusion of their land on the map, or in support of the proposed exclusion of their land from the map, in writing on or before 1 April of the year in which the annual draft map is published. Third parties may also make submissions regarding land that is or they believe should be on the map. Residential properties, while they might be on the map, are not liable for the tax if they are subject to LPT.

A local authority may, in exceptional circumstances, accept submissions relating to an annual draft map after 1 April in the year in which the annual draft map is published.

13. How do I make a submission?

Land that is within the scope of RZLT will be identified on a map prepared by the relevant local authority. The initial mapping process took place in 2022

and 2023. Annual draft maps identifying the land within scope will be prepared and published by local authorities each year from 1 February 2024; the related annual final map will be published on 31 January of the following year.

A landowner can make a submission to their local authority in writing on or before 1 April each year regarding land identified on an annual draft map. A local authority may, in exceptional circumstances, accept submissions relating to an annual draft map after 1 April in the year in which the annual draft map is published. A submission relating to an annual draft map must relate to:

- the inclusion in, or exclusion from, the annual final map of land. This can include those from landowners in support of the exclusion of their land where it is identified on the annual draft map that the local authority proposes to include such land and/or
- querying the date on which land first meets the criteria for inclusion on a local authority map.

The submission must include the name and address of the person making the submission. The name and address (both email and postal address) to whom submissions should be made will be included on the notification published in local newspapers in respect of the annual draft map. All submissions received by the local authority (excluding personal data) will be published on the local authority website by 11 April in the year in which the annual draft map is published.

Where a landowner makes a submission relating to a local authority map, they must include an Ordnance Survey Ireland map at a scale at which their site can be accurately identified. If the land cannot be identified, the local authority may not be able to assess the submission.

It is open to any interested party to make a submission in respect of an annual draft map. However, a local authority is only obliged to respond and provide a determination on a submission made by the owner of land included on the annual draft map. In this regard, a landowner should have proof of ownership of a site available when making a submission to their local authority in respect of a draft map.

In the course of considering submissions, the local authority may seek further information from the owner of the site, Irish Water, the National Roads Authority or from a person referred to in Article 28 of the Planning and Development Regulations 2001. The local authority may request this information within 21 days of receipt of the submission; a response to the local authority request is required within 21 days of the request being received.

A landowner may also make a request for a change of the zoning of their land where it appears on the annual final map for 2026, to be published by 31 January 2026, to reflect the land's current economic use. Such submissions must be made to the relevant local authority by 1 April 2026. Where certain conditions are met, a landowner may claim an exemption from RZLT for 2026 on foot of making such a rezoning request. This claim may be made as part of the 2026 RZLT return which must be filed by 23 May 2026. For further information on administration of the tax please see question 19.

14. What is the timeline for decisions on who is liable for RZLT and when the tax is liable?

The tax will be payable in May 2026 in respect of land which was zoned suitable for residential development and serviced in 2022. Where land becomes both zoned and serviced after 1 January 2022, tax will be chargeable in the third year after the year in which it comes within the scope of the tax. As such, land which became zoned and serviced in the course of 2023 will now be liable to the tax for the first time in 2026.

Local authorities will, beginning in 2025, publish each year on 31 January, an annual final map for the purposes of identifying land within the scope of RZLT. The annual final map will identify land satisfying the relevant criteria for inclusion on a map and will specify the date on which land identified on a map first met the criteria for inclusion, when this date is after 1 January 2022.

RZLT –eligibility and exemptions

15. Will owners of farmland zoned 'Residential' be liable for Residential Zoned Land Tax?

Apart from owners of residential property subject to LPT, there are no further specific exemptions for particular categories of landowners and as such where agricultural land meets the criteria for falling into scope for the tax, owners of this land will be liable. As well as land having to be zoned, there is also a requirement that it be connected or be able to be connected to services in order for it to come within the scope of the tax. This means there is an opportunity for farmers and others to make a submission challenging the inclusion of their land in the annual draft map, if they believe that the land does not meet the criteria for inclusion on the maps. There is also a

subsequent right to appeal the local authority's decision to retain land in scope to An Coimisiún Pleanála.

Finance Act 2025 repeated a provision to allow any landowner, including farmers, to apply to have their land zoning changed, where that land is included on the annual final map for 2026 published by 31 January 2026. Should a landowner wish to amend the residential or mixed use zoning of their land, where it is identified on this map, including where they wish for the zoning to reflect its ongoing economic use, they can request a variation of the zoning of their land by 1 April 2026. The Local Authority will acknowledge this request by 30 April 2026. The local authority will communicate their decision regarding rezoning requests to the landowner by 30 June 2026.

Where certain conditions are met, a landowner may claim an exemption from RZLT for 2026 on foot of making such a rezoning request. This claim may be made as part of the 2026 RZLT return which must be filed by 23 May 2026.

In addition, where land is subject to a contractual obligation that precludes the owner from developing it, and that contract was entered into prior to 1 January 2022, the owner may claim an exemption from RZLT on the RZLT return submit to the Revenue Commissioners for the period of the contract, once certain conditions are met.

16. Will companies or other business organisations (e.g. non-farmers or homeowners) with land included on an RZLT map be liable for RZLT?

In addition to residential properties, certain types of land are excluded from the scope of the tax despite being zoned for residential use and serviced. These include:

- Land that, while zoned residential, is an authorised development used to carry on a trade or profession by a business liable to pay commercial rates, and which provides services to residents of adjacent residential areas, for example shops or pubs, or employment uses, such as offices.
- Land that, while zoned for mixed use, including residential use, is an authorised development which is required for or integral to the operation of a trade or profession being carried out on or adjacent to the land.

If land meets either of these descriptions, it will not be included in a residential zoned land tax map.

17. What are the exclusions from Residential Zoned Land Tax?

There are a number of exclusions. These include:

- residential dwellings and their gardens which, although included in the residential zoned land tax maps, will not be liable to RZLT,
- zoned land which is subject to a statutory objective within a statutory land use plan to phase development of land in accordance with a development plan core strategy for the county,
- certain infrastructure or facilities including utilities, transport, and facilities for social, community or recreational purposes,
- land affected in physical condition by considerations which may impact the ability to provide housing on the land
- a site which is designated as a derelict site and liable for the Derelict Sites Levy,
- where land is zoned primarily for residential use, any rateable premises used by a business which provides services to the local residents, such as a local shop, and
- where land is zoned as suitable for a mixture of residential and other uses, only land that is 'vacant or idle' will be included within the scope of the tax. Land is vacant or idle where it is reasonable to consider the land is not integral to the operation of a business carried out on or beside it.

Existing residential property may appear on local authority maps prepared for the purposes of RZLT. Nonetheless, if such property is excluded from the charge to the tax, on the basis that it is subject to LPT, owners are required to register for RZLT where the gardens/yards of the property exceed 0.4047 hectares (1 acre).

Decision-makers and administrators of RZLT

18. Who determines what land is zoned 'Residential'?

Only land that has been zoned for residential use or for a mixture of uses including residential within a local authority development plan or local area plan, as adopted by the elected members of the local authority, will potentially fall into scope for the tax.

Land that is within the scope of RZLT will be identified on annual maps prepared by the relevant local authority. Annual draft, and annual final maps, will be prepared by local authorities identifying the land within scope and published on 1 February and the following 31 January respectively.

19. Who will administer Residential Zoned Land Tax?

Residential Zoned Land Tax will be administered by the Revenue Commissioners. The local authority do not administer the tax and will not answer queries regarding the administration of the tax. All queries regarding the administration of the tax should be made to the Revenue Commissioners using myEnquiries via ROS or myAccount. Further information may be found at <https://www.revenue.ie/en/property/rzlt/index.aspx>

The first liability date for the tax is 1 February 2025; owners of land within scope will be able to register for the tax from January 2025 using ROS or myAccount.

The tax is self-assessed. This means that, as is the case with other taxes, the owners of land that is within the scope of the tax must self-assess, return and pay any tax due. Owners of land within scope will, from 2025 onwards, have to pay and file with Revenue on or before 23 May of each year.

Amendments to zonings and appeals to decisions

20. Can a landowner apply to amend the zoning of his or her land?

An owner of land included on the annual final map for 2026 published by 31 January 2026 may submit a request to a local authority to vary the zoning status of their land. This request must be made to the relevant local authority by 1 April 2026. The request will be acknowledged and considered by the local authority having regard to the proper planning and sustainable development of the area along with relevant DHLGH RZLT guidelines, including those relating to [RZLT zoning requests](#). The local authority will communicate its decision regarding zoning requests to the landowner by 30 June 2026.

It is important to note that while there is an opportunity to request amendment to the zoning status of land which is included in the annual final map for 2026, considering any requests is a matter for the local authority and the decision to make a variation to the statutory land use plan is not guaranteed.

21. On what basis can a landowner apply to amend the zoning of his or her land?

The legislation makes provision for a landowner to apply to change the zoning of their land, where that land is identified on the annual final map for 2026 to be published by 31 January 2026, as being in scope of the RZLT. A request to change a zoning can be made for any reason, including continuation of an ongoing economic use. Local authorities will, on receipt of submissions from landowners for variation of zoning of their land, consider whether to propose to make a variation under section 58 of the Planning and Development Act 2024 having regard to the proper planning and sustainable development of the area along with relevant DHLGH RZLT guidelines including those relating to [RZLT zoning requests](#).

Tax Liability, interaction with other taxes and pending decisions on planning applications

22. How is the value of zoned and serviced land calculated and by whom?

The tax is calculated with reference to the market value of the land at the valuation date. For land that first met the relevant criteria in the course of 2023, and which is reflected on the annual final map to be published by local authorities by 31 January 2026, the first valuation date is 1 February 2026. In general, land is revalued every three years. Land which was subject to its first RZLT valuation in 2025 will need to be valued again in 2028, subject to certain exceptions, should it be included on the 2028 final map. The tax is administered on a self-assessment basis, so the taxpayer assesses the market value. Surcharges may apply if the land is later found to be undervalued.

23. How does Residential Zoned Land Tax interact with existing tax legislation, in particular Local Property Tax (LPT)?

RZLT is a self-assessed tax, so if a property owner is satisfied that their property which appears on the map is subject to LPT, they are outside the charge to the tax. While residential properties are included on RZLT maps, they are not liable for the tax if they are subject to LPT.

A homeowner does not need to do anything about this tax unless the garden or grounds of their home is more than 1 acre. If it is more than 1 acre, they will have to register with Revenue. However, they will not have to pay the tax.

Residential Zoned Land Tax is not deductible for the purposes of calculating profits or gains to be charged to income tax, corporation tax or capital gains tax.

24. Will a landowner be liable to pay RZLT if a planning decision is subject to appeal to An Coímisíún Pleanála?

Where a person other than the landowner or someone connected with the landowner, appeals a grant of planning permission by a local authority in respect of land that is subject to the tax to An Coímisíún Pleanála, the owner can make a claim in their residential zoned land tax return to defer payment of tax due for the period, pending the outcome of the appeal.

The outcome of the appeal will determine whether any tax which has been deferred, becomes payable. If the outcome of the appeal is that the grant of planning permission is upheld, any tax deferred will not be due and payable.

If the outcome of the appeal is that the grant of planning permission is overturned by An Coimisiún Pleanála and a deferral of tax has been claimed, any tax that has been deferred, is due for payment.

If the land concerned is sold prior to the outcome of the appeal being known, the owner must pay any tax that has been deferred prior to the completion of the sale.

Subject to certain conditions, where a decision of a local authority or An Coimisiún Pleanála to grant planning permission is judicially reviewed by a person other than, and unconnected to, the landowner, then the tax will not be due or payable while the judicial review is being determined.

25. Will the RZLT replace the Vacant Site levy and/or the Derelict Sites Levy?

Both the Vacant Site Levy and the Residential Zoned Land Tax are measures to activate land and planning permission for development. Both measures encourage the development or redevelopment of zoned land. The Residential Zoned Land Tax has a wider scope, with an aim to encourage all zoned and serviced land which meets the criteria to be brought forward for development over the short to medium term.

The tax measure will replace the Vacant Site Levy in 2025, however the levy will continue to apply and accrue until the charge on land associated with the tax is levied on 1 February 2025 in accordance with section 653Q of the Taxes Consolidation Act 1997. Any outstanding charges in respect of the vacant site levy will remain against the land in question to be collected by the local authority.

Where a site is designated as a derelict site and liable for the derelict sites levy under the Derelict Sites Act 1990, it will not be within the scope of RZLT and should not be on the maps.

26. What triggers the cessation of liability to Residential Zoned Land Tax?

Land that is on a local authority map will remain subject to the tax until one of the following happens:

1. Homes are developed on the site. While the tax may be deferred after planning permission is granted or during construction, it is only when the homes are actually completed that the land may fully come outside the scope of the tax.
2. Where the land was zoned as suitable for both residential and other development, and permission is granted for development other than residential, the land will come outside of the scope of the tax upon the commencement of the construction of non-residential development.
3. If the zoning on the land is changed, such that it is no longer zoned as suitable for residential development.
4. If it is discovered, after publication of the annual final map, that the land is not suitable for development, it will also come out of charge. An example of this might be where the land clearing uncovers significant archaeological remains resulting in the land becoming undevelopable for housing.

27. Where can I find more information about the tax?

For more information and to view the annual draft maps or annual final maps, please visit your local authority's website.

More information regarding the administration of the tax is available here on Revenue's [website](#).

More information on the tax can be found at www.gov.ie/rzlt

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