

# Residential Zoned Land Tax Frequently Asked Questions

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## **What is the Residential Zoned Land Tax (RZLT)?**

The Residential Zoned Land Tax was introduced by the Government in Budget 2022 under Part 22A of Taxes Consolidation Act (TCA) 1997 by the Finance Act 2021. This legislation requires Local Authorities to prepare, in the first instance, a Draft RZLT Map of all relevant in scope lands to go on public consultation on 1<sup>st</sup> November 2022.

**Residential properties and their residential curtilage, notwithstanding that they may be included on the draft map, shall not be chargeable to the residential zoned land tax.**

The principal purpose of the residential zoned development land tax is to encourage the timely activation of zoned and serviced residential development land for housing, rather than to raise revenue.

The measure is intended to activate existing planning permissions and zonings where housing is permitted and where the land is connected to, or has access to services, but remains undeveloped. It is primarily intended to influence behaviour towards increased housing output. The operation of the measure will in the first instance, be through the preparation of

maps which identify land which falls within scope of the tax, by virtue of appropriate zoning and servicing.

In order to fulfil the requirements of the Finance Act, 2021 as set out by Government, the Local Authority has prepared a Draft RZLT Map identifying the lands in scope for the tax in its functional areas.

The administration of the tax measure will be undertaken by the Revenue Commissioners, not by Local Authorities. Local Authorities are required to publish the relevant map and undertake public consultation on the map.

**Cork County Council is not responsible for determining whether a site is liable for the tax or not. This matter will be determined by the Revenue Commissioners**

## Where can I view the Draft Residential Zoned Land Tax map for the Cork County Council Administrative Area?

The Draft RZLT Map has been prepared for the purposes of identifying land that satisfies the relevant criteria for inclusion.

**Residential properties and their residential curtilage, notwithstanding that they may be included on the draft map, shall not be chargeable to the residential zoned land tax.**

The Draft RZLT Map for Cork County will be **published online at: [Draft RZLT Map for Cork County](#)** and may be viewed in electronic form at the following offices from 1<sup>st</sup> November 2022:

- Online at [Draft RZLT Map for Cork County](#) at all times.
- Planning Department, Floor 1 in County Hall, Cork
- County Library and Branch Libraries –Please check at your local library regarding opening times and availability of PCs for accessing electronic format.

If you have any queries with regard to the policy content of the documents arising from viewing them at the above locations, please contact the Cork County Council at [021 4824306](tel:0214824306) or email [rzlt@corkcoco.ie](mailto:rzlt@corkcoco.ie).

## How do I make a submission?

Submissions on the Draft RZLT Map may be made only in writing, as follows:

- via the [online submission](#) system
- by post,

but not by email.

Submission must be received by Cork County Council not later than **Midnight on Sunday 1<sup>st</sup> January 2023**, regarding—

- (I) either the inclusion in or exclusion from the final map of specific sites, or
- (II) the date on which a site first satisfied the relevant criteria.

Submissions should include:

1. a name and address;
2. a map of scale 1:1,000 (urban area) or 1:2,500 (rural area) where the submission is made by a landowner, clearly identifying the area of land subject of the submission; and
3. reasons for inclusion or exclusion of lands.

**Cork County Council cannot accept email submissions.**

## When can I make a submission?

Submissions or observations regarding the Draft Residential Zoned Land Tax Map are invited from landowners/members of the public during the period from **Tuesday 1st November 2022 to Midnight on Sunday 1st January 2023**.

## Will my submission be made public?

Yes, any written submissions received by Midnight on Sunday 1st January 2023 other than such elements of a submission which may constitute personal data, will be published on the website maintained by the Local Authority not later than 11th January 2023 and be available for the public to view.

## What does it mean if my property or land is shown on the Draft RZLT Map?

**If your property / land is a residential property and its residential curtilage, notwithstanding that they may be included on the draft map, the Residential Zoned Land Tax will not apply to you.**

All other properties / lands included in the Draft RZLT Map may be liable for the Residential Zoned Land Tax, subject to confirmation in the Final RZLT Map. The RZLT is an annual tax which is calculated at 3% of the market value of land.

For the landowners of lands on the Final RZLT Map, the extent of the tax liability is a matter for the Revenue Commissioners - the RZLT annual tax return will require the liable person to provide a self-assessment of the tax due in respect of the liability date to which the return relates. If the amount is nil, the owner will be required to specify the exemption, abatement or deferral provision on which they have relied.

## Criteria for Inclusion in the Residential Zoned Land Tax (RZLT) Map?

**Residential properties and their residential curtilage, notwithstanding that they may be included on the draft map, shall not be chargeable to the residential zoned land tax.**

Land which satisfies the relevant criteria is a reference to land that—

(a) is included in a development plan, in accordance with section 10(2) (a) of the Act of 2000, or local area plan, in accordance with section 19(2)(a) of the Act of 2000, zoned—

(i) solely or primarily for residential use, or

(ii) for a mixture of uses, including residential use,

(b) it is reasonable to consider may have access, or be connected, to public infrastructure and facilities, including roads and footpaths, public lighting, foul sewer drainage, surface water drainage and water supply, necessary for dwellings to be developed and with sufficient service capacity available for such development, and

(c) it is reasonable to consider is not affected, in terms of its physical condition, by matters to a sufficient extent to preclude the provision of dwellings, including contamination or the presence of known archaeological or historic remains, but which is not land—

(i) that is referred to in paragraph (a)(i) and, having regard only to development (within the meaning of the Act of 2000) which is not unauthorised development (within the meaning of the Act of 2000), is in use as premises, in which a trade or profession is being carried on, that is liable to commercial rates, that it is reasonable

to consider is being used to provides services to residents of adjacent residential areas,

(ii) that is referred to in paragraph (a)(ii), unless it is reasonable to consider that the land is vacant or idle,

(iii) that it is reasonable to consider is required for, or is integral to, occupation by—

(I) social, community or governmental infrastructure and facilities, including infrastructure and facilities used for the purposes of public administration or the provision of education or healthcare,

(II) transport facilities and infrastructure,

(III) energy infrastructure and facilities,

(IV) telecommunications infrastructure and facilities,

(V) water and wastewater infrastructure and facilities,

(VI) waste management and disposal infrastructure, or

(VII) recreational infrastructure, including sports facilities and playgrounds,

(IV) that is subject to a statutory designation that may preclude development, or

(V) on which the derelict sites levy is payable in accordance with the Derelict Sites Act 1990.

## Does the RZLT Affect Me?

The Residential Zoned Land Tax criteria for inclusion requires that all lands identified in a statutory Development Plan as suitable for housing delivery be considered. Therefore the Draft RZLT Map will contain brownfield lands, greenfield lands, as well as existing residential properties and their curtilage.

**However, residential properties and their residential curtilage, notwithstanding that they may be included on the draft map, shall not be chargeable to the Residential Zoned Land Tax.**

All other properties / lands (except for existing residential properties and their curtilage) included in the Draft RZLT Map may be liable for the Residential Zoned Land Tax, subject to confirmation in the Final RZLT Map. The RZLT is an annual tax which is calculated at 3% of the market value of land.

The extent of the tax liability thereafter is a matter for the Revenue Commissioners - the RZLT annual tax return will require the liable person to provide a self-assessment of the tax due in respect of the liability date to which the return relates. If the amount is nil, the owner

will be required to specify the exemption, abatement or deferral provision on which they have relied.

## How do I request to have my land zoning changed?

Where land identified on the Draft RZLT Map is included in a development plan or local area plan in accordance with section 10(2)(a) or 19(2)(a) of the Act of 2000 zoned—

- (i) solely or primarily for residential use, or
- (ii) for a mixture of uses, including residential use,

Where land is identified on the Draft RZLT Map as being subject to the residential zoned land tax, a person may, in respect of land that such a person owns, make a submission to Cork County Council requesting a variation of the zoning of that land. Any such submission should include:

1. evidence of ownership;
2. a map to a scale of 1:1,000 (urban) or 1:2,500 (rural) clearly identifying the relevant plot of land; and
3. detailed reasons for any rezoning request.

All rezoning requests made will be considered by the Local Authority having regard to the proper planning and sustainable development of the area.

## What are the RZLT Process Key Dates?

The Key Dates up to the tax coming into effect for the RZLT process are as follows:

Stage	Date
<b>Draft Map</b>	
Public Display of Draft RZLT Map	1st November 2022 to 1st January 2023
Submissions Published Online	Not Later Than 11 <sup>th</sup> January 2023
Notification of Determination to Landowners and Publication of Report on Submissions Received	Not Later Than 1 <sup>st</sup> April 2023
Appeal of Determination to An Bord Pleanala	Not Later Than 1 <sup>st</sup> May 2023
An Bord Pleanala Decision on Appeal	16 Weeks From 1 <sup>st</sup> May 2023
<b>Supplemental Map for lands additional to Draft Map</b>	
Public Display of Supplemental RZLT Map	1 <sup>st</sup> May 2023 to 1 <sup>st</sup> June 2023
Submissions Published Online	Not Later Than 11 <sup>th</sup> June 2023
Notification of Determination to Landowners and Publication of Report on Submissions Received	Not Later Than 1 <sup>st</sup> August 2023
Appeal of Determination to An Bord Pleanala	Not Later Than 1 <sup>st</sup> September 2023

An Bord Pleanála Decision on Appeal	8 Weeks From 1 <sup>st</sup> September 2023
<b>Final Map</b>	
Publish Final Map	1 <sup>st</sup> December 2023
<b>Tax in Effect</b>	
Tax comes into effect	1 <sup>st</sup> February 2024

## What documents are available to view to understand this further?

- Finance Act 2021 - <https://www.irishstatutebook.ie/eli/2021/act/45/enacted/en/html>
- Notes for Guidance - Taxes Consolidation Act 1997 Finance Act 2021 edition - Part 22A Residential Zoned Land Tax - [Part 22a - TCA Notes for Guidance FA 2021 \(revenue.ie\)](#)
- Revenue Tax and Duty Manual – Guidance on Residential Zoned Land Tax, Part 22A-01-01 - <https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-22a/22a-01-01.pdf>
- Residential Zoned Land Tax – Guidelines for Planning Authorities, June 2022 - <https://www.gov.ie/en/publication/fbc41-residential-zoned-land-tax-guidelines-for-planning-authorities/>
- Cork County Development Plan 2022-2028 - <https://www.corkcoco.ie/en/resident/planning-and-development/cork-county-development-plan-2022-2028>