

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 publish a Final RZLT Map of all relevant in scope lands on 1st December 2023. The final map represents the outcome of the consideration of the local authority of land which complies with the relevant criteria and falls within the scope for the application of the taxation measure.

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.

For Lands that may be chargeable to the residential zoned land tax, that tax liability will not fall due until 1st February 2025.

The RZLT is an annual process and Cork County Council will publish a Draft Map for 2024 on 1st February 2024 and submissions can be made from 1st February 2024 to 1st April 2024.

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 published a Final 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 Final Residential Zoned Land Tax map for the Cork County Council Administrative Area?

The Final 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 Final Map, shall not be chargeable to the residential zoned land tax.

The Final RZLT Map for Cork County will be **published online at:** [Final RZLT Map for Cork County](#) and may be viewed in electronic form at the following offices from 1st December 2023:

- Online at [Final 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.

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

If your property / land is a residential property and its residential curtilage, notwithstanding that they have been included on the Final Map, if Local Property Tax is being paid the Residential Zoned Land Tax will not apply to you.

All other properties / lands included in the Final RZLT Map may be liable for the Residential Zoned Land Tax. 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 Final Map, shall not be chargeable to the residential zoned land tax if Local Property Tax is being paid.

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 Final Map, shall not be chargeable to the Residential Zoned Land Tax if Local Property Tax is being paid.

All other properties / lands (except for existing residential properties and their curtilage) included in the Final RZLT Map may be liable for the Residential Zoned Land Tax. 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.

What are the RZLT Process Key Dates for Next Steps?

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

Stage	Date
Final Map	
Publish Final Map	1 st December 2023
Tax in Effect	
Tax comes into effect	1 st February 2025
2024 Draft Map	
Public Display of Draft RZLT Map	1st February to 1st April 2024
Submissions Published Online	Not Later Than 11th April 2024
Notification of Determination to Landowners and Publication of Report on Submissions Received	Not Later Than 1st July 2024
Appeal of Determination to An Bord Pleanala	Not Later Than 1st August 2024
An Bord Pleanala Decision on Appeal	16 Weeks From 1st August 2024
Final Map 2024	
Publish Final Map	1st December 2024
Tax in Effect	
Tax comes into effect	1st February 2025

How do I request that my lands are removed from the Final RZLT Map?

The Final RZLT Map is in place from 1st December 2023. The RZLT Map is reviewed annually and the 2024 Draft RZLT Map will be published on 1st February 2024. Submissions or observations regarding the Draft Residential Zoned Land Tax Map will be invited from landowners/members of the public during the period from **Thursday 1st February to Monday 1st April 2024**. Further details will be available regarding the submission process in 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 \(revenue.ie\)](https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-22a/22a-01-01.pdf)
- 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, June2022 - <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>