

Cork County Council -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 and was introduced into the Part 22A of Taxes Consolidation Act (TCA) 1997 by the Finance Act 2021. This legislation requires Local Authorities to prepare, in the first instance, an annual Draft RZLT Map of all relevant in scope lands to go on public consultation on 01 February 2025.

Residential properties, notwithstanding that they may be included on the annual 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 amended) 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.

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

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 provide 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,

(ia) the development of which would not conform with—

- (I) in a case in which the land is zoned in a development plan, the phased basis in accordance with which development of land is to take place under the plan, as detailed in the core strategy included in that plan in accordance with section 10(2A)(d) of the Act of 2000, or
- (II) in a case in which the land is zoned in a local area plan, the objective, consistent with the objectives and core strategy of the development plan for the area in respect of which the local area plan is prepared, of development of land on a phased basis, included in the local area plan in accordance with section 19(2) of the Act of 2000,

on the date on which satisfaction of the criteria in this section is being assessed,

(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.

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

Please note that although they are included on these maps, residential properties are not subject to RZLT if they are subject to Local Property Tax. It is not necessary to make a rezoning request or submission to remove this type of residential property from the map.

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.

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 annual Draft RZLT Map will contain brownfield lands, greenfield lands, as well as existing residential properties and their curtilage.

Please note that although they are included on these maps, residential properties are not subject to RZLT if they are subject to Local Property Tax. It is not necessary to make a rezoning request or submission to remove this type of residential property from the map.

All other properties / lands (except for existing residential properties) 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.

What documents are available to view to understand this further?

- Finance Act 2021 - <https://www.irishstatutebook.ie/eli/2021/act/45/enacted/en/html>
- Finance Act 2022: <https://www.irishstatutebook.ie/eli/2022/act/44/enacted/en/print#sec98>

- Finance Act 2023:
<https://www.irishstatutebook.ie/eli/2023/act/39/section/92/enacted/en/html#sec92>
- Finance Act 2024:
<https://www.irishstatutebook.ie/eli/2024/act/43/section/114/enacted/en/html#sec114>
- 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/>
- Section 28 Ministerial Guidelines – Rezoning Economic Activity:
gov.ie - [Section 28 Ministerial Guidelines - Rezoning Economic Activity](#)
- Cork County Development Plan 2022-2028 - <https://www.corkcoco.ie/en/resident/planning-and-development/cork-county-development-plan-2022-2028>

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.

Please note that although they are included on these maps, residential properties are not subject to RZLT if they are subject to Local Property Tax. It is not necessary to make a rezoning request or submission to remove this type of residential property from the map.

The Draft RZLT Map for Cork County will be **published online at** <https://www.corkcoco.ie/en/resident/planning-and-development/residential-zoned-land-tax> and may be viewed in electronic form at the following offices from 1st February 2025:

- 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 or email rzlt@corkcoco.ie

How do I make a submission?

In what format should the submission be made?

Submissions may be made in either of the following two ways:

- On-line at <https://www.corkcoco.ie/en/resident/planning-and-development/residential-zoned-land-tax> and following the instructions provided. [Please resize large attachments to avoid any technical issues].

OR

- In written form to the Senior Planner, Planning Policy Unit, Cork County Council, Floor 13, County Hall, Cork. All hard copy submissions should be clearly headed with "Submission to the Residential Zoned Land Tax Map"

Cork County Council cannot accept email submissions.

Making a submission on the annual draft map for 2026

Submissions can be made by 1 April 2025 to:

- Identify additional land that may fall into scope, but is not included in the annual draft map for 2026;
- Challenge the inclusion of land on the map if the owner considers that the land does not meet the criteria that determines the land in scope;
- Challenge the date from which the land is considered to be in scope; and/or
- Support the proposed exclusion of their land.

Please note your submission must clearly identify the site and outline what change (i.e. exclusion of land on a local authority map, the date on which the site first met the criteria for inclusion on the map, or support for the proposed exclusion of land from the map) to the Residential Zoned Land Tax mapping you are seeking, as well as provide a justification for the change sought. The submission must state the **criteria** set out in Section 653B of the Taxes Consolidation Act 1997 on which you rely in your submission for the land being in or out of scope. After reviewing your submission, the local authority may request additional information, such as proof of ownership.

Landowner submissions

If you are making a submission in respect of land that you own or on behalf of the landowner, please note the following:

- Your name and address must be included in the submission.
- Submissions from a landowner in respect of their own land must be accompanied by an Ordnance Survey map showing the property at an appropriate scale, 1:1000 (urban areas) or 1:2500 (rural areas) suitable to identify the land in question. Please note the local authority may request proof of site ownership.
- If your land is on the map, you may wish to bring to the local authority's attention to matters that demonstrate that the land is not in scope for the tax, or that the date that the land was considered in-scope is not correct and should be changed.
- Reference to criteria in Section 653B of the Taxes Consolidation Act 1997 – any submission should reference these, along with evidence for consideration by the local authority to support any claims regarding the serviced nature of the land or any exclusions that should be applied. These criteria must also be referenced if the submission seeks to include additional land on the map.

- The submission should set out any justification for inclusion or exclusion of land, with reference to the criteria in the legislation.

Third Party submissions

If you are making a submission about land that you don't own, then you are a third-party submitter.

In your submission you should include:

- Your name and address.
- Information to identify the land - either a written description, an Eircode or a map with the area outlined. Where the local authority cannot identify the land, it may not be able to take the submission into account.
- For land on the map, you may wish to bring to the local authority's attention to matters that demonstrate that the land is not in scope for the tax, or that the date that the land was considered in-scope is not correct and should be changed.
- Reference to criteria in Section 653B of the Taxes Consolidation Act 1997 – any submission should reference these, along with evidence for consideration by the local authority to support any claims regarding the serviced nature of the land or any exclusions that should be applied. These criteria must also be referenced if the submission seeks to include additional land on the map.
- The submission should set out any justification for inclusion or exclusion of land, with reference to the criteria in the legislation.

In what format should the submission be made?

In respect of making any submission, be it by the landowner or a third party, please note the following:

- The personal information (data) collected during the consultation process is collected for the purpose of receiving and dealing with submissions.
- Contact details provided may be used to contact a submitter who claims to be the landowner of a particular site. This will be to request evidence as is necessary to prove their ownership of the site, or request further information from the landowner.
- A local authority may, where it considers it necessary for the purposes of making the determination, request further information from Irish Water, the National Roads Authority or from a person referred to in article 28 of the Planning and Development Regulations 2001.
- For further information on how Cork County Council processes Personal Data, please see our Privacy Statement [[Data Protection & Privacy Statement | Cork County Council](#)]
- Please identify any parts of your submission that contain personal or commercially sensitive data that you do not wish to be published.

What Happens Next

The local authority will evaluate all written submissions. Then, it will decide and issue a written response to landowners' submissions. Before publishing the final map each year, it will take key steps, including the following:

2026 Annual Draft Map

- Submissions received in relation to the annual draft map will be published on the local authority website by 11 April 2025 (note: personal data, i.e. name, address of submitter and contact details of the submitter, are redacted, but location of lands to which the submission relates are published along with the grounds of the submission).
- Where a landowner requests the exclusion of their land from the annual draft map on the basis that it does not meet the criteria for being in scope, or challenges the date from which land on the map met this criteria, the local authority must notify the owner of its decision not later than 1 July 2025.
- An appeal of the local authority decision on a landowner's submission on the annual draft map must be lodged by the landowner with An Bord Pleanála by 1 August 2025.

Where a person has requested the addition of a site to the draft map and the local authority considers that site satisfies the relevant criteria, then it will be identified on the next annual draft map, which will be published by the local authority on the following 1 February.

Can I appeal a decision of the local authority?

A landowner has until 1 August 2025 to appeal the local authority decision regarding submissions. Appeals may be made to An Bord Pleanála in respect of the exclusion of their site from the annual draft map for 2026 on the basis that it does not meet the criteria for being in scope, or challenging the date from which land on the map met this criteria. Appeals must be made in writing setting out the grounds of appeal. There are no provisions for a third party to appeal a local authority decision to retain or remove land from an annual draft map.

Making a rezoning request on a final map for 2025 (published 31 January)

An additional provision was made in the Finance Act 2024, facilitating a further round of rezoning requests to remove land from liability to the tax. Rezoning requests can only be made for land identified on the final annual map for 2025, published on 31 January 2025. Rezoning requests for other land will not be considered.

Submissions requesting a change of zoning are considered by the local authority. The rezoning request must be made to the relevant local authority between 1 February and 1 April 2025.

- A rezoning request acknowledgement letter containing details of the recent planning history of the land will be issued by 30 April from the local authority to the landowner.
- The local authority will communicate in writing to the landowner its decision on whether to progress with an intended variation to the statutory land use plan by 30 June 2025.
- Decisions on rezoning requests cannot be appealed to An Bord Pleanála.

The rezoning request acknowledgement letter can be used to support a claim for an exemption from the tax for 2025. This claim must be made in the 2025 annual return, which must be made to the Revenue Commissioners on or before 23 May 2025.

Please click **the following link** to see the 2025 Final Map published 31 January.

<https://www.corkcoco.ie/en/resident/planning-and-development/residential-zoned-land-tax>

Landowner Rezoning Requests

If you are making a rezoning request in respect of land that you own, or on behalf of a landowner, please note the following:

- Your name and address must be included in the submission.
- Submissions must be accompanied by an Ordnance Survey map showing the property at an appropriate scale, 1:1000 (urban areas) or 1:2500 (rural areas) suitable to identify the land in question. Please note the local authority may request proof of site ownership.
- Please note that a submission requesting a change in zoning can only be made in relation to land that is already on the final map for 2025, published on 31 January 2025.
- Where a land use zoning change is sought, the submission must be received on or before 1 April.
- The landowner should set out why the change in zoning is in the interest of the proper planning and sustainable development of the area, as well as any other circumstances, such as their desire to continue with an ongoing economic activity they wish to bring to the local authority's attention. Any information to support the claims of ongoing economic use should be submitted as part of the rezoning request.

How can I find out further information about the mapping and submissions process?

For more details on the annual draft map or submissions, please see 'Residential Zoned Land Tax - Your Questions Answered 2025' in the 'Document Summary' section Residential Zoned Land Tax webpage on www.corkcoco.ie or questions about specific land or not covered in FAQs, please contact the Planning Department at 021-4824306.

Further information on the process is also available on the Gov.ie/RZLT website.

As outlined above, the RZLT process has two parts. Local authorities are required to undertake the mapping that identifies the land subject to the tax. The local authority is also responsible for publishing the annual final map. This was published on 31 January 2025 for the 2025 year, and will be revised annually. Thereafter, the administration of the tax will be undertaken by the Revenue Commissioners. Queries on the mapping should be made to Cork County Council. This includes queries on:

- Criteria for inclusion on annual draft map
- Submissions on annual draft map
- Determinations on annual draft map
- Appealing a determination (which must be submitted to An Bord Pleanála)
- Annual final map
- Zoning submissions on the annual final map for 2025 published 31 January 2025

All queries regarding the administration of the tax should be directed to the Revenue Commissioners. The [Revenue Commissioners website](#) provides details on the general administration of the tax and links to a comprehensive guide to the tax. The Revenue website also provides details on:

- *Liable persons*

- *Amount of residential-zoned land tax*
- *Obligation to register*
- *Obligation on liable person to prepare and deliver return*
- *Deferral of, or exemptions from, Residential Zoned Land Tax*
- *How to contact Revenue with queries on the administration of RZLT*

What do I do if I am a Homeowner

My house and garden is contained on the map. What is the consequence?

Your house and garden are identified on the map because it meets the criteria for the tax, which is based on residential-led zonings and servicing by infrastructure suitable for the provision of housing. The house and garden are not liable for the tax, as long as the house is subject to Local Property Tax (LPT).

Do I need to make a submission?

It's not necessary. Even if your house is identified on the maps, residences are not liable for the tax where they are subject to LPT.

What if my garden is greater than 0.4047ha (1 acre) –

If your garden is greater than this size, then you need to register for the RZLT with the Revenue Commissioners, however your house and garden will not be liable for the tax. You will be able to register for RZLT from Q1 2025 onwards. No action needs to be taken to register at this time. Please see [revenue.ie](https://www.revenue.ie) for details regarding the registration process closer to the time.

Criteria for inclusion in map

Section 653B of the Taxes Consolidation Act 1997 states:-

In this Part, a reference to 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 provide 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,

(iia) the development of which would not conform with—

(I) in a case in which the land is zoned in a development plan, the phased basis in accordance with which development of land is to take place under the plan, as detailed in the core strategy included in that plan in accordance with section 10(2A)(d) of the Act of 2000, or

(II) in a case in which the land is zoned in a local area plan, the objective, consistent with the objectives and core strategy of the development plan for the area in respect of which the local area plan is prepared, of development of land on a phased basis, included in the local area plan in accordance with section 19(2) of the Act of 2000, on the date on which satisfaction of the criteria in this section is being assessed,

(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.