



Comhairle Contae
Loch Garman
Wexford
County Council

Residential Zoned Land Tax

RZLT

Tom Banville – SEO Planning

Residential Zoned Land Tax

Unlocking land for more homes

View your local authority's Draft Map

The Government has introduced a Residential Zoned Land Tax, a new tax aimed at increasing housing supply by activating zoned, serviced residential development lands (including mixed-use lands) for housing. Homes that are subject to the Local Property Tax are not liable for the Residential Zoned Land Tax.

Your local authority has now published a Draft Map showing lands that will be subject to the Residential Zoned Land Tax. Landowners should now check if their land is on the Draft Map.

Landowners and third parties can make a submission to their local authority about whether lands on the Draft Map meet the criteria for being subject to the tax. The deadline for submissions is 01 January 2023.

To view your local authority's Draft Map, visit your local authority's website or contact the local authority directly.

For more information, and links to your local authority's website: www.gov.ie/rzlt

www.gov.ie/rzlt



Rialtas na hÉireann
Government of Ireland

The Government's Housing For All – A New Housing Plan for Ireland proposed a **new tax to activate vacant land for residential purposes** as a part of the Pathway to Increasing New Housing Supply.

The Residential Zoned Land Tax was introduced in the Finance Act 2021.

The process to identify land to which the tax applies is now underway and **the tax will be payable from 2024**.

The objective of the tax is to **activate land that is serviced and zoned for residential use or mixed use, including residential use, in order to increase housing supply and to ensure regeneration of vacant and idle lands in urban locations**.

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Locations have been identified **within statutory land use plans** as being appropriate locations for housing and they have benefitted from investment in the key services to support the delivery of housing.

The RZLT process has two parts

- 1) **Identification and mapping of the land in scope for the tax.** This is undertaken by local authorities through the publication of draft and supplemental maps
- 2) **Administration of the tax,** which is to be undertaken by the Revenue Commissioners from 2024 onwards.

Current Zoned and Serviced lands in County Wexford are in Gorey, Courtown/Riverchapel, Bunclody, Rosslare/Kilrane

Residential Zoned Land Tax (RZLT)

Timeline and process

WHAT IS RZLT?

The RZLT is a new tax aimed at increasing housing supply by activating zoned, serviced residential development lands (including mixed-use lands). Ireland needs an average of 33,000 homes built per year. It is estimated that only one-sixth of residential zoned land is activated for housing during a local authority's six-year Development Plan. While homes and gardens may be identified on the local authorities' maps as being on lands that will be subject to the tax, residential homes and gardens will not be liable for the tax.

The tax will apply from 2024 at 3% of the market value of the land. The tax is being introduced as part of Housing for All, the Government's housing plan to 2030.

Submission deadline

Deadline for (1) landowners and others to make a submission to local authority regarding inclusion/exclusion of their lands from the Draft Map, or (2) landowners to request a change of zoning of land



January 1st
2023

Draft Maps decisions

Deadline for local authorities to inform landowners of decisions on requests for exclusion of land(s) from the RZLT. Landowners have until 01 May 2023 to appeal these decisions to An Bord Pleanála.



April 1st
2023

Supplemental Maps

Deadline for local authorities to publish maps containing any additional lands that will be subject to the RZLT.



May 1st
2023

Submission deadline

Deadline for landowners to make a submission to their local authority regarding inclusion/exclusion of their land(s) from the Supplemental Map, or to request a change of zoning of land.



June 1st
2023

Supplemental Maps decisions

Deadline for local authorities to inform landowners of decisions on requests for exclusion of land(s) from the RZLT. Landowners have until 01 September 2023 to appeal these decisions to An Bord Pleanála.



August 1st
2023

Final Maps

Deadline for local authorities to publish Final Maps. These will reflect additions, exclusions or zoning changes arising from submissions, decisions and appeals.



December 1st
2023

Tax commences

The Residential Zoned Land Tax becomes operational and owners of land identified as being in scope in the Final Map become liable for RZLT.



February 1st
2024

Draft Maps

Local authorities will publish Draft Maps showing lands that will be subject to the RZLT



November 1st
2022



Rialtas na hÉireann
Government of Ireland

Wexford County Council has prepared draft maps of the land considered to be in scope for the RZLT. These draft map can be found on <https://consult.wexfordcoco.ie/>

The screenshot shows a web browser window with the URL <https://consult.wexfordcoco.ie>. The browser tabs include Google, Residential Zoned Land Tax - Sug, Local Authority Website Text.doc, and Home | Wexford County Council. The website header features the Wexford County Council logo (Comhairle Contae Loch Garman) and navigation links for Home, Consultations, Surveys, and Applications. The main content area displays a map of land parcels with a red outline indicating the RZLT area. Below the map, there are two call-to-action boxes: 'Register new user' and 'Make a Submission'.

Comhairle Contae
Loch Garman
Wexford
County Council

Home Consultations Surveys Applications

Residential Zoned Land Tax (RZLT)

Register new user

Get your free account for creating and managing your submissions to Wexford County Council.

Make a Submission

Once registered you can make various observations as part of your submission, add map

Submissions on the RZLT

- Any interested individuals or parties may make submissions in respect of land on the draft maps.
- Please note that although they are included on the map, **residential properties are not subject to RZLT if they are subject to Local Property Tax**. It is not necessary to make a submission to remove this type of residential property from the map.
- **Submissions can be made by the public on the draft map from November 1st, 2022, until January 1st, 2023**. These submissions can challenge the inclusion of particular lands on the draft map on the basis that those lands do not meet the criteria set out within the legislation; the date on which the land is considered to meet this criteria; or can request a change of zoning. During the draft map stage, **submissions can also identify additional land which appears to meet the criteria and so falls into scope, and which may be placed on the supplemental map**.

Supplemental Map and Final Map

- **A supplemental map will be published on 1 May 2023** identifying additional land considered to be in scope as a result of a change of zoning, servicing or where the local authority becomes aware of the fact that land, which didn't appear on the draft map, may meet the criteria for being in scope, such as where this has been identified during submissions. **The supplemental map will also be on public display and open to submissions** which may challenge the inclusion of additional land on the map.
- **Land appearing on both the draft and supplemental maps**, as amended to take into account the outcome of submissions made in respect of the land on these maps, **will be included on the final map of land in scope for the tax in the local authority area to be published on 1 December 2023**. This land will be subject to the tax unless it is exempt as a residential property, as outlined above.

Administration of the Tax

- The administration of the RZLT is a matter for the **Revenue Commissioners**.
- Wexford County Council will accept submissions through <https://consult.wexfordcoco.ie/> or via email to RZLT@wexfordcoco.ie and/or in writing to Planning Department, Wexford County Council, Carricklawn, Wexford, Co. Wexford, Y35 WY93.

Further Questions?

- <https://www.wexfordcoco.ie/planning/residential-zoned-land-tax-rzlt>

The screenshot shows a web browser displaying the Wexford County Council website. The page title is "Residential Zoned Land Tax (RZLT)". The header includes the council's logo and name, a search bar, and navigation links for "Home" and "Planning". The main content area is titled "Residential Zoned Land Tax (RZLT)" and contains the following text:

The Government's *Housing For All – A New Housing Plan* for Ireland proposed a new tax to activate vacant land for residential purposes as a part of the Pathway to Increasing New Housing Supply.

The **Residential Zoned Land Tax (RZLT)** was introduced in the *Finance Act 2021*. The process to identify land to which the tax applies is now underway and the tax will be payable from 2024.

The objective of the tax is to activate land that is serviced and zoned for residential use or mixed use, including residential use, in order to increase housing supply and to ensure regeneration of vacant and idle lands in urban locations. These locations have been identified within existing statutory land use plans at Gorey, Courtown, Bunclody and Rosslare/Kilrane.

The RZLT process has two parts

1. Identification and mapping of the land in scope for the tax. This is undertaken by local authorities through the publication of draft and supplemental maps. The draft map for County Wexford, is available to [view here](#) and is available for inspection at the Planning Department in Wexford County Council, Carricklawn, Wexford, at Bunclody Public Library and Gorey Public Library.

On the right side of the page, there is a "Related" section with the following links:

- Preplanning
- Built, Cultural and Natural Heritage
- Planning Leaflets
- Development and Local Area Plans
- Planning Applications
- Search Planning Applications
- Other Reports and Resources
- Planning Enforcement
- Building Control

Below the "Related" section, there is a heading "Residential Zoned Land Tax (RZLT)" followed by the text "Wexford County Council's Planning Department".

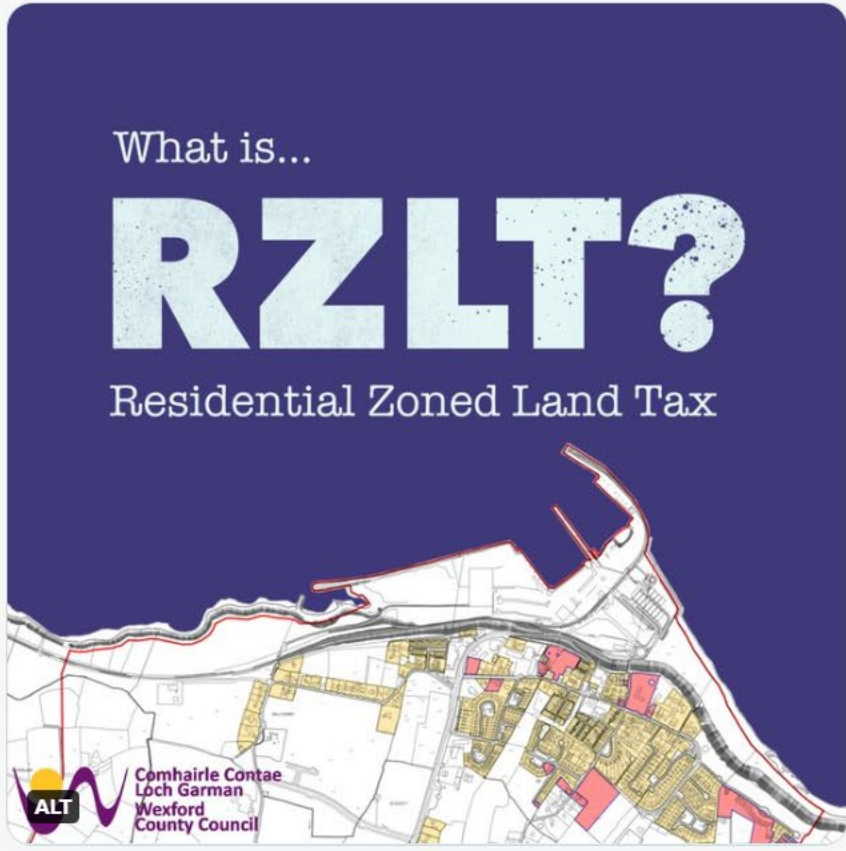


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An aerial photograph of a residential neighborhood. The houses are arranged in a grid-like pattern, with grey roofs and green lawns. The trees are lush and green, providing a natural canopy over the streets. The overall scene is a typical suburban residential area.

The Residential Zoned Land Tax



Thank You

Tom Banville

SEO Planning

Wexford County Council