




Rialtas na hÉireann
Government of Ireland

Residential Zoned Land Tax - Guidelines for Planning Authorities June 2022



Prepared by the Department of Housing, Local Government and Heritage
[gov.ie/housing](https://www.gov.ie/housing)



Aim

To provide assistance to Local Authorities,
An Bord Pleanála and stakeholders
in undertaking the requirements of
the Residential Zoned Land Tax
provisions of Part 22A of the Taxes
Consolidation Act 1997.

Overview

1.	Foreword – Minister	1
2.	Introduction	3
3.	Provisions of the Finance Act 2021	6
4.	Implementation	22
	i) Draft Map	22
	ii) Supplemental Map	32
	iii) Final Map	34
	iv) Annual Map Review	36
5.	Provision for Appeal	39
6.	Amendments to Zonings	41
7.	Incorporation of lands on the Vacant Site Register	44
8.	Deferrals, Refunds and Abatements	46
9.	DHLGH Assistance and Interaction	51
10.	Appendices	55
	i – Template for newspaper notices for draft map	56
	ii. – Template for newspaper notices for supplemental map	59
	iii.– Template for newspaper notices for draft map of annual review	62
	iv.Assessment checklist for land in scope - residential	64
	v. Assessment checklist for land in scope – mixed use	66
	vi.Timeline for Maps	68
	vii. Chapters and Sections within the Finance Act relating to the Residential Zoned Land Tax	69
	viii. Schema for mapping	71



**Minister's
Foreword**

1. Foreword by Minister O'Brien

Housing for All, a new housing plan for Ireland, sets out an ambitious series of actions to support homeownership, to increase affordability, to eradicate homelessness, to increase social housing delivery and to tackle vacancy. Each of the 213 action points in Housing for All are centred on the key objective of increasing supply of all housing types. Ensuring zoned and serviced residential development land is made available for housing in an efficient and timely manner is essential to this overall goal.



In this regard, a new tax to activate land for residential purposes, and which will in time replace the Vacant Site Levy, was introduced by the Department of Finance and the Revenue Commissioners in conjunction with the Department of Housing, Local Government and Heritage as Section 80 of the Finance Act 2021. The tax measure is aimed at incentivising residential development rather than generating revenue for the State.

The activation of zoned and serviced land for housing development is critical to increasing housing supply across the State. Encouraging development for housing on lands subject to the tax will promote the sustainable use of land which has benefited from both zoning by the local authority and investment in the key infrastructure required to support housing, and will allow for more effective and targeted investment of future State and other resources toward community and social infrastructure, in order to support existing and future communities in areas where development is taking place.

In addition, the tax measure will allow local authorities to focus particular efforts on strategic residential lands on greenfield and brownfield sites; and to tackle long term vacancy and underuse of key sites within cities, towns and villages to aid in the regeneration and promotion of urban vitality. In this regard the tax supports compact growth objectives of the National Planning Framework, the consolidation of settlement patterns supported by the Climate Action Plan 2021 and the core objectives of the Town Centre First Policy; underlining the key role that our settlements play in the future development of our country.

In order to implement this important tax measure, local authorities are required to undertake mapping to identify the lands in scope for the tax in their respective functional areas, with provisions allowing those landowners identified as being within the scope to challenge this decision by making submissions to the local authority or, where the challenge to the local authority is unsuccessful, An Bord Pleanála. Thereafter, the administration of the tax measure will be undertaken by the Revenue Commissioners.

Accordingly, the principal purpose of these Guidelines is to provide assistance to local authorities, An Bord Pleanála and other stakeholders in the process of mapping the land which will be subject to the tax. I welcome the publication of these Residential Zoned Land Tax Guidelines 2022 under Section 28 of the Planning and Development Act 2000 (as amended), to promote the activation of land for housing provision and the associated benefits resulting, such as the regeneration and sustainable development of our settlements.

A handwritten signature in black ink, appearing to be 'D. O'Brien', written in a cursive style.

Darragh O'Brien TD,
Minister for Housing, Local Government and Heritage
29 June 2022



Introduction

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.

2. Introduction

Action 15.2 of Housing for All specifically identifies the introduction of a new tax to activate vacant land for residential purposes (to replace the current Vacant Site Levy).

The Residential Zoned Land Tax was announced in Budget 2022 and was introduced into the Part 22A of Taxes Consolidation Act (TCA) 1997 by the Finance Act 2021. 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.

These Guidelines, which are issued under Section 28 of the Planning and Development Act 2000, aim to provide guidance to assist stakeholders in implementing the requirements of the taxation measure to activate zoned and serviced land for housing. Planning Authorities and An Bord Pleanála shall have regard to these guidelines in the performance of their functions. However, planning authorities and An Bord Pleanála are reminded that these Guidelines are intended to function as guidance to assist in the implementation of the legislative provisions set out in Part 22A of the TCA 1997 as introduced in the Finance Act 2021, and those primary legislative provisions must be complied with in this regard. Reference to the TCA, the Finance Act, or relevant sections, unless otherwise identified all are taken to mean Part 22A of the Taxes Consolidation Act 1997.

The purpose of the proposed measure is 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.

The legislation supporting the measure clearly sets out that land in scope will be zoned for residential development or a mixture of uses including residential; be serviced or have access to servicing by water, waste-water, road, footpath and public lighting; and not be affected by contamination or significant archaeological remains which would preclude development taking place.

A number of exemptions are also set out within the provisions, and while existing permanently-occupied residential dwellings will be indicated on the maps where located within a residential zoning, homes are not within the scope of the tax and the owners of such properties will not be liable for this tax.

Once the mapping of the land which is in scope is undertaken, management of the Residential Zoned Land Tax, including liability, payment and enforcement, will be undertaken by the Revenue Commissioners.

Addressing the need for more social housing, affordable homes, construction costs, reducing homelessness and housing construction in general, Housing for All takes the Government commitment to responding to the challenge a step further on the pathway to a sustainable housing system, by clearly setting out how to address the serious short, medium and longterm challenges ahead. Housing for All sets out four pathways towards more sustainable delivery of housing in line with the objectives of the National Planning Framework, supported by funding commitment in the National Development Plan 2021-30.

A key element of meeting the requirement for 33,000 homes per year is by encouraging the construction of housing to increase supply. Each of the four pathways contains a comprehensive suite of actions to achieve housing policy objectives.

Significant measures within pathway three include the provision of guidance for delivery of housing on zoned lands, a new approach to active land management, improvements to the functioning of the planning system, activating State lands, capital investment, addressing vacancy and building institutional capacity among many others. The activation of existing permissions and utilisation of the resource of zoned serviced land is a key aspect of ensuring that housing development is forthcoming on residential landbanks and urban centres.



**Provisions of Part 22A of the
Taxes Consolidation Act 1997**

3. Provisions of Part 22A of the Taxes Consolidation Act 1997

3.1 General

The Finance Act 2021 introduces the taxation measure to activate land which is suitably zoned and connected to, or has access to services for the provision of housing. This will incentivise the commencement of construction of existing planning permissions on such lands, in addition to encouraging engagement with Planning Authorities on seeking planning permission. Part 6, Section 80 of the Act of 2021 contains the provisions of the Residential Zoned Land Tax. Section 80 amends Part 22 of the Taxes Consolidation Act 1997 to introduce Part 22A containing the provisions of the tax measure.

- Section 653A provides relevant interpretation of the tax.
- Section 653B identifies criteria for inclusion of land within the tax.
- Section 653C to 653M sets out matters relating to the undertaking of the mapping process, including public consultation.
- Section 653N to 653P identifies relevant sites and liable persons.
- Section 653Q to 653AM relate to management of the tax.
- Section 653AD to 653AH relate to circumstances where the tax may be deferred.

A detailed breakdown of the Chapters and Sections of the legislative provisions is contained in appendix 7.

The aim of the measure is to activate zoned serviced land for residential development as identified within Housing for All. There are a number of key roles to be undertaken by stakeholders in the process in order to ensure that the tax measure is effective in bringing forward land which has been subject to the significant investment which servicing requires in a timely manner for development of homes.

The tax measure can be divided into two parts, the first of which is the development of mapping identifying the lands to be subject of the tax. The second part involves implementing and managing the tax, which will be undertaken by the Revenue Commissioners.

The first or initial part of the measure involves the identification and mapping of land which is suitability zoned and serviced, the creation of maps identifying the zoned land and the date it was serviced, if the date of first zoning and/or servicing is after 1 January 2022, the management of public notification of the publication of the maps and assessment of submissions received on lands included or to be included on the map. This mapping function is undertaken by each local authority in respect of its administrative area.

During the period of identification of the land and responding to submissions made during public consultation in addition to any appeal made, statutory consultees such as Irish Water are required to provide information on the mapped land to inform whether land should be included in the maps to be prepared by the local authority.

Appeals may be made to An Bord Pleanála against a decision by the local authority to include land on the maps for the purpose of the tax measure, where a landowner has unsuccessfully challenged such a decision.

Once the process of preparing the map is completed, a final map is prepared which will form the basis for the administration of the tax measure by the Revenue Commissioners. This map must be reviewed by the local authority annually to reflect any changes in circumstances. The tax is intended to replace the Vacant Site Levy as a land activation measure. Details on the difference in processes and matters which require consideration are provided for in Section 7 of these Guidelines.

3.1.1 Criteria for Inclusion within the Scope of the Tax Measure

Section 653A of the TCA 1997 sets out relevant interpretations for the implementation of the tax. A key element of these interpretations relate to lands which fall into and out of scope for the purpose of undertaking the mapping to accompany the taxation measure.

To satisfy the criteria as identified in section 653B, land must be zoned residential use or for mixed uses including residential within a Development Plan, Strategic Development Zone Planning Scheme or a Local Area Plan. This can include lands which are identified solely or primarily for residential purposes within a zoning matrix and mixed use zonings where residential developments are permitted in principle.

In addition the land must be connected to, or have access to public infrastructure and facilities necessary for dwelling to be developed and with sufficient service capacity available for such development. All lands which fulfil the criteria set out within the provisions of the legislation, whether privately or publically owned are considered to be in scope.

All residential and mixed use zonings within each Planning Authority administrative area, whether in cities and suburbs, towns and village or other settlements should be considered for the purpose of the tax.

Residential Properties

Land which is zoned residential and contains existing residential development such as estates or individual houses are also considered 'in scope' from a zoning perspective and therefore must be included on the maps, however owners of residential properties within these areas will not be liable for the tax (See section 653O(1)(a) of the legislation).

While residential properties, the associated curtilage of which exceeds 0.4047 ha are also not liable for the tax (see section 653O(2) of the legislation), owners of such properties must register for the RZLT and provide certain information to the Revenue Commissioners. This does not require any action on the part of the Planning Authority.

Serviced Land Definition

For the purpose of inclusion on the draft or supplemental, and final map, the land must have access to or be connected to relevant services. This includes lands which already have made connections to services, or where provision has been made in existing infrastructure for connection to the land. Information from stakeholders such as Irish Water will play a key role in identifying these lands and providing confirmation of existing capacity in wastewater treatment plants and water treatment plants along with data informing the date of connection or ability to connect to services, where this date was after 1 January 2022. A need for network upgrades is not considered to exclude lands, where sufficient treatment capacity is confirmed to exist. Further details are provided in Section 4 Implementation.

Land Ownership

In preparing the maps to accompany the taxation measure, the Local Authority should focus efforts on identifying lands to be included by reason of zoning and servicing. Unlike the provisions of the Vacant Site Levy, the Local Authority does not need to establish who the owner(s) of lands are in order to include lands on the draft, supplemental or final map.

All zoned and serviced lands which are considered to satisfy the criteria should be identified on the map. As the aim is to activate the resource of all suitably zoned serviced land for housing, the measure is considered to be applicable to lands owned by public, semi-state and private bodies and individuals.

Publication of the draft and supplemental maps affords landowners and members of the public the opportunity to make submissions regarding lands, which the Planning Authority, and An Bord Pleanála where relevant, must consider under the appeal provisions included within the legislation.

3.1.2 Exclusions from the Map

Exclusions of particular lands as set out in the legislation and as clarified in these Guidelines should be taken into account.

Contamination

Lands which are unable to be developed due to the need for significant remediation are to be excluded from the scope of the measure. These are specifically identified as sites with a degree of contamination which would preclude residential development for the time being and which are on a verifiable register such as EPA sites licensed under Section 22 of the Waste Management Acts.

Where lands are not identified as an EPA Licensed Site, any submission to the Local Authority requesting exclusion from the draft or supplemental map on this basis should submit verifiable documentary evidence in the form of a preliminary site assessment report setting out the level of contamination on the land, sufficient to enable the Local Authority to assess whether the land in question should benefit from this exclusion (see section 653B(c) of the legislation).

Significant Archaeology

Additionally, where zoned, serviced greenfield lands are known to contain significant archaeological remains, identified on the Record of Monument and Places (RMP) within Development Plans or Local Area Plans, then the area comprising either the known extent of the archaeological remains or the zone of notification should be excluded for the purpose of the mapping for the tax measure (see section 653B(c) of the legislation). Brownfield land which lies within a zone of notification may be scoped in, as development has taken place on the land and matters relating to resolution of potential archaeological remains can be dealt with during the development management process.

In terms of tax liability, where archaeological or historic remains are discovered after lands have been placed on the maps, section 653AD provides that the applicant may demonstrate to the satisfaction of the local authority that the physical condition of the land would preclude housing development. Where the local authority confirms that this is the case, the affected person may submit a claim for repayment of the tax.

It is not considered that works or remediation which would be required in the construction of a permitted development, such as land level changes, storage or disposal of construction waste generated, open space or SuDS completion would result in land, or part of lands being excluded from scope in the mapping undertaken by the Local Authority.

Zoning

In order to avoid taxation on lands or developments which benefit existing or future residential communities or other particular circumstances, certain exclusions to the Residential Zoned Land Tax apply. Where residential is not 'permitted in principle' on a land use zoning matrix, such zonings should not be included.

Derelict Site Register

Furthermore, lands which are currently on the Derelict Sites Register (DSR) and in respect of which a levy is payable in accordance with the Derelict Sites Act 1990, is not land which is within scope and should not be placed on any map for the purpose of the taxation measure.

Land Required for Infrastructure and Community Services

As set out within the legislation, it is reasonable to exclude land required for the provision of community services and infrastructure which will sustain existing and future residential communities. The lands targeted by the taxation measure are zoned and serviced for residential or residential and a mixture of other uses in Development Plans and LAPs. Statutory land use plans may identify requirements for built facilities such as schools, transportation, community centres, or open spaces, through mapped specific objectives or individual zonings. Where zoned for such uses, the land in question would not fall into scope. Where the land is zoned for residential development and specific objectives apply to provide such facilities but the extent of land required for such a use is not identified, the land will fall into scope until such time as it is developed and the relevant land will then fall out of scope.

Accordingly a significant number of uses which may be required or are provided on either residential or mixed use lands which permit housing are to be excluded from maps to accompany the Residential Zoned Land Tax.

These are clearly set out in Section 653B(c)(iii)(I) – (VII) and include;

- 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,

In determining the land area assigned to these uses, Local Authorities may discount permitted development including local authority or state approved development, or development under construction which falls within the above categories. Specific land areas or plots identified in statutory land use plans for these purposes such as an 'ED-Education' or 'CI-Community Infrastructure' zoning, but not benefitting from planning permission, should also be excluded.

Where a zoning facilitates residential development, but also makes provision for other uses including the uses identified in (I) – (VII) above by way of a statement or written objective, but does not specifically identify land within a statutory plan for those uses, the whole of the land area should be considered to be in scope unless the location and scale of the excluded uses is clearly set out.

Exclusions for Existing Operating Uses on Land

In addition to the above exclusions which apply to both residential and mixed use zonings, zoned serviced lands identified as part of the mapping process may have existing uses which are specifically excluded under the legislation.

With regard to residential zoned land, and mixed use zoned land, sections 653B(c)(i) and (c)(ii) respectively identify where certain uses may be excluded from the tax measure:

Operating Uses on Residential Zoned Lands

With reference to land that is included in a development plan or local area plan and is zoned solely or primarily for residential use such as 'Residential' or 'New Residential', existing uses to be excluded from the scope of mapping for the tax measure must provide a service to the existing or future residential community, must be an authorised use, must be considered a premises in use by a trade or profession and must be liable to commercial rates. Local Authorities should seek input from their Rates Offices in this regard.

For clarity, existing uses such as shops, cafes and similar commercial uses which would be utilised by a residential community on a day-to-day basis and support the sustainable development of the community are considered to be exempted from scope. Use of land for agricultural or horticultural purposes are not considered to be exempted from scope as they are not subject to rates.

Operating Uses on Mixed Use Zoned Lands

With reference to land that is included in a development plan or local area plan and is zoned for a mixture of uses, including residential such as TC-Town Centre, DC-District Centre, RE-Regeneration, LC-Local Centre and RV-Rural Village, all land should be excluded from the map unless it is considered 'vacant or idle'. For clarity, lands on mixed use zonings only fall into scope where residential development is a 'permitted in principle' use in that zoning.

Vacant or Idle Definition

As the aim of the taxation measure is to activate vacant or underused land for provision of housing, land which is located within mixed use zones, which permit a variety of uses including residential should only be considered to be in scope for the tax where they are vacant or idle. Setting out the text in the legislation 'vacant or idle land' means land which, 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 not required for, or integral to, the operation of a trade or profession being carried out on, or adjacent to, the land;' the first step is to determine if the development on the land is required for or integral to a trade or profession being carried out on the land or adjacent to the land. The second step is to determine if the development is unauthorised.

If the development on the land complies with the first step and is not unauthorised, then it is not in scope and should not be included within the maps. Conversely, if development on the land complies with the first step but is unauthorised development, then it is in scope and should be included on the maps. Section 2 of the Planning and Development Act 2000 regarding 'unauthorised development' must clearly inform assessment in this regard. Aside from uses commenced before 1 October 1964, or exempted development (within the meaning of section 4 of the Act of 2000) the development of the land must be authorised.

Temporary Uses

Temporary uses of land should not result in land being excluded from the tax measure. As the aim of the taxation measure is to activate land which has been the benefit of significant investment in servicing infrastructure and to reduce vacancy and idleness in settlements, only those uses which are not unauthorised, are operational and provide for an integral part of a trade or profession carried out on the land or on adjoining land should be considered for exclusion where relevant.

Lands which are subject to a temporary planning permission which has been commenced should be considered for exclusion for the period of that permission and revisited during the annual map review process to ensure that the land is activated at a later stage.

Consideration of Unauthorised Development

While development which does not have the benefit of planning permission may or may not be subject to enforcement action, or may have passed the threshold for enforcement action, where it is 'unauthorised development' it can still be considered to be in scope for the purpose of mapping the land for the tax. In addition, land which is used for pop-up uses, land being utilised for storage, or on mixed use zonings where buildings are vacant and unused should be given careful consideration for inclusion on the maps for the purpose of taxation.

3.2 Local Authority Responsibilities

3.2.1 Requirement to Undertake Mapping

The local authority is required to undertake mapping of 'in-scope' lands to be included in the taxation measure for their functional area. In carrying out the mapping, the local authority should avail of data available to them from the relevant stakeholders such as Irish Water, as well as their own data in terms of planning permissions, liability for payment of rates and review of statutory designations within Development Plans and Local Area Plans. As the aim is to encourage efficient use of 'in-scope' land, the aim should be to map all such lands. Available information regarding dates for either connection to services, or ability to be connected to services should be provided by stakeholders including Irish Water, TII and internal departments and sections within each local authority such as Transportation or Roads, Environment or Water Services and Public Lighting where this date is after 1 January 2022.

Date for Lands 'In Scope'

The matter of providing a date as required by legislation for the servicing of the land for the purpose of the draft, supplemental, final and annual review map should be considered from the following perspective.

Lands considered to be in scope on or prior to 1 January 2022 do not need to have a date indicated on the map as to when the land fell into scope, and such lands will be liable for the tax measure in February 2024.

Any land which is considered to fall into scope by way of a new zoning or servicing after 1 January 2022, either for the draft, supplemental, or any subsequent map reviews must have a date attributed on the map indicating when the land first satisfied the relevant criteria, and such lands will fall into scope 3 years after satisfying the relevant criteria in order to provide time for the landowner to activate the lands for housing (see section 653Q(1)(b)).

For example, where a new statutory plan was adopted after 1 January 2022, the zonings for the new plan will form the basis for the draft maps or supplemental maps.

Any new relevant zonings in the new plan which were not in force or enacted as part of the previous plan on 1 January 2022 must be assigned the date the new statutory plan comes into effect on any draft or supplemental map.

It should be noted that the final date for lands to be considered in scope for the draft, supplemental or annual review maps is one month prior to publication of the maps.

For example:

If a statutory plan is adopted by elected members on 1 March, it will come into effect on 11 April.

For zonings: Zonings which were in place on 1 January 2022 and were carried into the new development plan unchanged do not need to have a date assigned to them and liability will commence in February 2024.

Any new zonings or rezonings which result in land being zoned for residential or mixed use including residential adopted and in effect from 11 April must be dated '11 April 2022' on the draft map.

For servicing: Where land is serviced on 1 January 2022 and an existing zoning is carried forward into the new adopted plan, no date is required on the draft map as the land was zoned and serviced on the 1 January 2022.

Where the land is already zoned and confirmation of servicing is provided by the relevant stakeholder after 1 January 2022 (for example on 31 January 2022), then the date of confirmation of servicing (31 January 2022) is the date to be provided on the draft map.

If land is newly-zoned in the development plan in effect on 11 April, but the date of servicing is confirmed by a stakeholder on 18 May 2022, then the latter date must be used.

Where land is confirmed to have been serviced for roads, paths, lighting prior to January 2022, but only serviced for waste water and water supply on 01 June 2022, then the latest date is to be utilised.

The cut-off date for land to be zoned and serviced and included on the draft map is 1 October 2022, i.e one month before the publication date of the draft map. Any land which is newly zoned or serviced between 1 October 2022 and 1 April 2023 may be included in the supplemental map, to be published on 1 May 2023. Any amendments to zonings through variation or development plan review which would remove land from scope should be reflected in the final map.

Figure 1. Date Land is In Scope

Statutory Land Use Plan in Effect on or Before 1 January 2022		Statutory Land Use Plan in Effect After 1 January 2022	
Zoned for residential or mixed use with residential	Connected or able to be connected to services	Same zoning carried over from previous plan	Connected or able to be connected to services (date is on or before 1 January 2022)
No Date Required on Maps		No Date Required on Maps	
Zoned for residential or mixed use with residential	Land confirmed to be serviced after 1 January 2022	Existing residential zoning	Land confirmed to be serviced after 1 January 2022
Insert Latest Date of Land Being Connected or Able to Connect to Services		Insert Latest Date of Land Being Connected or Able to Connect to Services	
		Change of zoning from residential to mixed use including residential	Connected or able to be connected to services (date is on or before 1 January 2022)
		Residential Is Permissible On Previous and Existing Zoning and Was In Scope Prior To or On 1 January 2022- No Date Required However Only In Scope If 'Vacant or Idle'	
		Change of zoning from residential to non-residential use	Connected or able to be connected to services (date is on or before 1 January 2022)
		Land is Out of Scope	
		New residential zoning	Connected or able to be connected to services (date is on or before 1 January 2022)
		Map with Date of Land Use Plan Coming Into Effect Attributed To Relevant Land	
		New residential zoning	Land confirmed to be serviced after 1 January 2022
		Insert Latest Date, Whether That of Zoning Coming into Effect or Connected or Able to Connect to Services	

Mapping must be completed and published within the statutory timeframes set out in the legislation by all 31 local authorities to enable the measure to operate. Publication of the draft and supplemental maps affords landowners and members of the public the opportunity to make submissions regarding lands, which the Planning Authority, and An Bord Pleanála where relevant, must consider under the appeal provisions included within the legislation.

Responsibility for preparation of the draft map, supplemental map, final map and the annual review lies with the Chief Executive of the local authority. The preparation of the maps does not affect or change existing zonings which are contained in statutory land use plans. The mapping only identifies those lands which are suitably zoned and serviced in line with the legislative provisions in the Finance Act 2021, and identifies areas to be excluded which will provide for community infrastructure such as open space, schools and roads which are associated with the development of those lands.

3.2.3 Consideration of Submissions on Inclusion on Maps

Publication of the draft and supplemental maps provides a key opportunity for landowners and members of the public to participate in the process. Submissions should be restricted to setting out and providing information establishing to the satisfaction of the local authority, why the land does or does not meet the qualifying criteria set out in section 653B of the Act. Matters which are unrelated to the criteria identified in section 653B such as planning permission, commencement on land in-scope, finance, or personal circumstances are not matters to be taken into account during consideration of submissions. Furthermore the size of the landholding, ownership of the land by private, public or semi-state bodies,, lack of knowledge of ownership or transfer of ownership should not be considered. Submissions regarding removing an existing permanently-occupied house from the maps should not be considered, as residential premises will not be liable for the tax under the terms of the legislation.

Relevant issues to be considered may relate to lands not being connected to or being unable to be connected to services, being occupied by a particular use which benefits from an exclusion or being subject to criteria such as contamination which could warrant exclusion. All submissions should be carefully considered based on the Local Authority's own knowledge and available data on the land. Provision is made in the legislation for further information to be sought from Irish Water or other relevant person where, for example, queries regarding the servicing availability or capacity arise.

Where capacity exists in wastewater treatment plants or water supply plants for a settlement, all lands which are zoned and connected or able to be connected to the relevant network should be considered in scope until such time as the capacity is confirmed to have been utilised.

In the preparation of the first set of maps for this measure in 2022/23, submissions on the draft map published on 01 November 2022 may be made by landowners and members of the public. Some submissions may bring to the attention of the Local Authority lands to be considered for the taxation measure which were not included on the draft map.

These submissions should be investigated for inclusion on a supplemental map, which is a second map, to be created to reflect land in scope which is brought to the local authority's attention and considered appropriate for inclusion under the tax. Where submissions have been made by landowners regarding their lands on either the draft or supplemental map, and where the local authority determines to retain the lands on the maps, and informs the landowner of this decision, the landowner may appeal the decision to An Bord Pleanála.

3.2.4 Amendments to Zonings

In the preparation of the first set of maps for this measure in 2022/23 only, a landowner who owns land included on a draft or supplemental map may make a submission to request a change to the zoning of the land. Such requests are facilitated under section 653I(1) in order to provide an opportunity for landowners to have the status of their land reviewed in light of the undertaking of the new taxation measure. This is dealt with in greater detail in section 6 of these guidelines.

3.3 An Bord Pleanála Responsibilities

3.3.1 Consideration of Appeals

Separate to the re-zoning provision referred to above, there is an opportunity for landowners to appeal the inclusion of their lands on the draft and supplemental map to An Bord Pleanála, where they have been unsuccessful with a submission to the Local Authority. Appeals against the Local Authority decision must be made to the Board within one month of receipt of that decision, stating the grounds for the appeal. In considering any appeal, the Board may request additional information from a number of parties, including the Local Authority, Irish Water, TII or from any person referred to in article 28 of the Planning and Development Regulations 2001.

Sections 653J(5)(a) and (b) respectively provide for a 16 week and 8 week period for decisions to be made in appeals made against inclusion on the draft map and supplemental map. This is to allow sufficient time for the Local Authority to undertake required amendments to the final map as a consequence of appeal decisions. It should be noted that where a decision from An Bord Pleanála does not issue before one month prior to the publication of the final map, the map should be published with the affected land retained on the map. Such appeals do not attract a fee. and supplemental map. This is to allow sufficient time for the Local Authority to undertake required amendments to the final map as a consequence of appeal decisions. It should be noted that where a decision from An Bord Pleanála does not issue before one month prior to the publication of the final map, the map should be published with the affected land retained on the map. Such appeals do not attract a fee.

3.3.2 Restriction to Considering Criteria for Inclusion

In considering appeals, An Bord Pleanála is restricted to considering the grounds of appeal, the determination of the local authority on the submission made during the public display period, and any additional information on the servicing or use of the land which the Board may seek from the landowner, the local authority or stakeholders identified in article 28 of the 2001 Regulations. In assessing any appeal, the Board is restricted to considering whether the land meets the qualifying criteria set out in section 653B only.

Appeals and Tax Liability

Where an appeal under the legislation (either to the local authority or to An Bord Pleanála) has not been determined one month prior to the publication of the final map, the map shall include the land in question however the owner may seek a deferral of liability until the appeal has been determined. If their appeal is successful, they will no longer be liable however if the appeal is not successful, they will be liable for the tax deferred during the relevant period.

3.4 Stakeholder Responsibilities

As was referenced in Section 3.1, there are a number of key stakeholders involved in the process of managing the residential zoned land tax. While the administration of the tax is a matter for the Revenue Commissioners, the creation of maps identifying land considered to be in scope for the tax is the first step in implementing the tax measure. Interaction and communication between the stakeholders at these stages will aid in ensuring that the maps are precise, that information regarding servicing has been communicated and taken into account and that land identified on the maps has been effectively screened and assessed for compliance with the criteria of section 653B. Key responsibilities are set out below.

3.4.1 Provision of Data

Local Authorities

The publication of the draft and supplemental map requires detailed engagement with stakeholders such as Irish Water for example, to determine the status of the land in terms of being connected or being able to be connected to services. Determining the date which the land fulfils this requirement is needed in order to ensure that land to be included in the taxation measure can be brought forward for development. Use of the provisions within sections 653E(2) and 653H(2) to seek and receive information from Irish Water to support determination of the serviced status of the land is recommended, where such information is not readily available and current to the local authority in the form of pre-connection enquiries or capacity registers.

An Bord Pleanála

Where appeals are made against the determinations of local authorities, there is a clear onus on affected landowners to supply detailed grounds of appeal for assessment by the Board. Where appeals raise matters regarding the local authority determination which require clarification, use of the provisions within the legislation to seek and receive information from relevant parties, including the landowner, the local authority and statutory undertakers to determine the serviced status of the land is recommended.

3.5 Revenue Commissioners Responsibilities

The Revenue Commissioners are responsible for administering the residential zoned land tax, which will apply in respect of land identified as being within its scope in maps published by local authorities. In addition to the Notes for Guidance which issued in respect of Part 22A of the Taxes Consolidation Act 1997 in January 2022, the Revenue Commissioners will publish a Tax and Duty Manual to provide guidance on the measure. This document will provide information on the operation of the tax and will confirm the responsibility of landowners to register for the tax, to file annual tax returns and pay the tax on a self assessment basis.

3.5.1 Determination of Market Value

The residential zoned land tax is an annual tax, calculated at a rate of 3% of the market value of land. A landowner is required to determine the market value of their land and to make returns and account for any tax due under self-assessment. Section 653A of the Act sets out that Market Value has the same meaning as it has in the Capital Gains Tax Acts. This is not a matter for the local authority or An Bord Pleanála to consider in assessment of submissions or appeals

3.5.2 Notification of lands in scope to Local Authorities

Where the Revenue Commissioners become aware of lands which should be considered to be relevant for the taxation measure and which are not included in the draft map published in 2022, or the final map every year thereafter, they may notify the local authority of this matter. The local authority should consider for inclusion any identified lands within the next available draft map to be published as part of the annual review of the residential zoned land tax maps. Landowners will have the opportunity to appeal the inclusion of their land within the draft map under the normal provisions.



Implementation

4. Implementation

Figure 2. Threshold Dates

Threshold dates for Residential and Mixed Use Zoned lands in 2022 and 2023 Draft and Supplemental Maps and Annual Review		
Zoned by and connected to or able to be connected to services by	Date on Maps	Which maps should the in-scope lands be placed on? Draft/Supplemental/Final/Review
Up to and including 1 January 2022	No date required	May be placed on all of the above
Up to and including 1 October 2022	Whichever is the latest date for either new zoning or servicing	May be placed on all of the above
Up to and including 1 April 2023	Whichever is the latest date for either new zoning or servicing	Supplemental/Final/Review
After 1 April 2023	Whichever is the latest date for either new zoning or servicing	Annual Review commencing 1 February 2025
Up to and including 1 January 2025 and for each subsequent year	Whichever is the latest date for either new zoning or servicing	Annual Review commencing 1 February 2025

4.1 Draft Map

4.1.1 Considerations

i) Review of Statutory Land Use Plan Lands

Recently adopted Development Plans, or variations undertaken to plans to incorporate the NPF and RSES are likely to have resulted in identification of lands which are considered to be zoned and immediately serviced for the purpose of developing core strategies.

Core strategies are required under Section 10(2) of the Act to provide details of areas already zoned for residential use or mixed-use that includes residential development, in hectares and housing unit numbers; and to provide details in hectares of areas proposed to be zoned for such uses.

As a part of the core strategy, the plan provides detailed and separate assessments of land already zoned and land proposed to be zoned for residential development, including local authority owned land.

The location and servicing of lands already zoned for development forms a part of that process. As a part of the Settlement Capacity Audit (SCA) undertaken for the plan making process, identification of lands between 'serviced' Tier 1 land and 'serviceable' Tier 2 land was required.

This information may be utilised to determine capacity within settlements, however further consultation with infrastructure providers is recommended given the scope of the tax as set out within the legislation.

ii) Review of land with planning permission

Where development for housing or housing and a mix of other uses has been permitted on land which falls into the scope of the tax as set out within the legislation, then default presumption should be given to considering all such lands with permissions to be within scope, subject to (iii) below. This includes housing developments proposed by local authorities and approved housing bodies. Significant works by the applicant to undertake the development which are a part of the plans and particulars lodged as a part of the permitted development should be given careful consideration in light of Section 4.1.1.(iii) of these Guidelines.

While the aim of the tax is to activate land which can be developed for housing, this should not result in land being considered in scope for the tax where significant works are required to enable connection to services which are outside of the control of the applicant or the relevant planning authority to enable. In particular, where planning permissions have been granted subject to requirements for significant infrastructure to be delivered by infrastructure providers, this land should not be considered to be 'in-scope'.

iii) Services to be considered

It is acknowledged that the NPF provides a definition of Tier 1 (serviced) and Tier 2 (serviceable within the period of the development plan) lands. Under Section 653B of the provisions, the definition of land in- scope for RZLT identifies lands which are connected to, or able to be connected to services as being in scope.

This requires consideration of the services and infrastructure which are considered essential to the connection and development of residential communities. In assessing whether land or landbanks are able to connect to services, Planning Authorities should take into account the following:- In the first instance, where the infrastructure is located adjoining, intersecting, at a boundary or corner of a landbank, in a nearby public road, or is connected to an existing development adjoining the landbank, the lands should be considered to be 'connected' or 'able to connect' and therefore are in-scope.

Where the infrastructure does not meet the threshold above, the following needs to be considered:

- Where no planning permission is in place, are the works to connect the landbank to the services on public land under the control of the local authority or land which will be available to the landowner/developer, in which case the land may be in-scope?
- Do the connections to services involve minor works, in which case the land may be in-scope?
- Do the connections to services require access to 3rd party lands or 3rd party development to take place, in which case the land may be out of scope?

Where land has permission, the same considerations should apply. If the works required to connect the land to services are materially significant, for example require access to 3rd party lands which are in private ownership or would require CPO or planning permission in themselves, then the land should be considered to be out of scope. Notwithstanding other development or works which may be considered, examples where land would be considered out of scope would include where the works required to connect the land to services involve the crossing of European Sites, rivers, streams or rail infrastructure where statutory consents are required.

As the tax does not require consideration of land ownership for the purpose of mapping, issues such as lack of consent for access to services across other 3rd party lands may only come to light through submissions during the public display period and may be considered at that stage, with revisions to the map being made prior to publication of the final map.

In appraising whether suitably zoned lands are connected, or able to be connected to services this assessment must consider the following infrastructure categories:

- Road access
In considering road access, the Planning Authority must take into account the ease of access to existing road infrastructure by the identified lands. Construction of significant sections of new road access across other landholdings, should be discounted with the exception of Local Authority owned lands, where use and access are a matter for the authority.

Where provision has been made, but not yet constructed for road and pathway access through Local Authority consenting processes, then lands can be considered in-scope, where the process of tendering for construction of the permitted road or pathways has commenced.

- Footpath access

Similarly to road access, for lands to be considered in scope, there should be an ease of connection to an existing footpath network to facilitate active travel modes from the outset.

Provision of significant sections of new footpath across other landholdings, where the land is not in the control of the landowner or local authority should be discounted when considering lands to be in-scope.

- Foul sewerage drainage

The provision of connections to the public foul sewer network is a matter for Irish Water. Information from Irish Water, as well as the local authority water services section, on the ability to service the lands will inform whether land should be included in draft or supplemental maps. For lands which do not have the benefit of planning permission in particular, the ease of connecting to the existing network should be a determining factor. Connections which can be made by directly connecting to infrastructure which is on, or adjacent to the land in question will result in lands being scoped in. Consideration of connections which would require more significant works should take into account whether the land required to deliver the works is in the control of the applicant or the local authority, as set out above.

All brownfield lands within existing built up regeneration, town centre, district centre or local centre type mixed use zonings, should generally be considered to be in-scope, unless lack of capacity in waste-water treatment plants servicing the settlement is confirmed by Irish Water. Greenfield land within such zonings will require further assessment and information to confirm connection to or ability to be connected to services.

For private foul sewer networks, evidence by the operator, of lack of capacity within the waste water treatment plant or system serving the lands is required in order to scope lands out from inclusion on draft or supplemental maps.

Water supply

The provision of connections to the public water main is also a matter for Irish Water. Similarly to determining lands serviced by the foul sewer network, information from Irish Water, as well as the local authority water services section, on the ability to service the lands will inform whether land should be included in draft or supplemental maps. For lands which do not have the benefit of planning permission, the ease of connecting to the existing network should be a determining factor. Connections which can be made by directly connecting to infrastructure which is on, or adjacent to the

land in question will result in lands being scoped in. Consideration of connections which would require more significant works should take into account whether the land is in the control of the applicant or the local authority subject to considerations set out above.

All brownfield lands within existing built up town centre, district centre or local centre type mixed use zonings, should generally be considered to be in-scope, unless lack of capacity in water treatment plants servicing the settlement is confirmed by Irish Water. Greenfield land within such zonings will require further assessment and information to confirm connection to or ability to be connected to services.

- **Surface water drainage**

Surface water drainage networks are generally in the control of Local Authorities. For lands which do not have the benefit of planning permission, the ease of connecting to the existing network should be a determining factor. Connections which can be made by directly connecting to infrastructure which is on, or adjacent to the land in question will result in lands being scoped in. Connections which would require more significant works should consider whether the land is in the control of the applicant or the local authority subject to considerations set out in the explanatory section.

iv) Review of information from stakeholders

Irish Water

A key task in preparing draft, supplemental and final maps is ascertaining the position with regard to water services provision as set out above. As a part of any recent development plan review process, Irish Water will have submitted responses as part of the statutory consultation process containing the broad strategic water and waste water capacities present (both at county and at settlement level) and the information on infrastructural investments programmed by Irish Water in its Investment Plan. Irish Water also publish capacity registers annually which provide an indication of water supply and wastewater treatment capacity available.

Furthermore Settlement Capacity Audits undertaken as part of the development plan review process will provide succinct information on capacity and confirmation of servicing.

Infrastructural Assessments will provide information on works required to service Tier 2 lands within the development plan period. Both of these assessments can be utilised to inform the mapping process however only land which satisfies the test set out within the provisions of Part 22A of the Tax Consolidation Act 1997 in relation to servicing should be considered to be in scope for the purposes of the tax. Liaison with Irish Water is strongly

encouraged at an early stage in undertaking the draft or supplemental maps to provide available information to support the determination of the serviced status of lands, including the date when the lands were considered to be serviced, with capacity, and available for development.

Where settlement capacity audit identifies a certain quantum of residential development availability in the treatment plants serving a settlement, all of the land which may be able to access the infrastructure should be considered in scope. Where development takes place and capacity no longer remains, then the annual review of the map should reflect this and lands may be removed from scope.

TII

Most of the roads or footpaths servicing a development are likely to be in the control of the Local Authority. In certain instances, phasing of particular settlements via an SDZ, LAP or non-statutory land use plan may require significant road or public transport infrastructure to be in place prior to development. Where such plans allow for a certain quantum of residential development prior to such projects being permitted or constructed, all of the land which may be able to access the infrastructure, or if specifically identified in the plan, the relevant phased area of land, should be considered in scope. Where development takes place and capacity no longer remains, then the annual review of the map should reflect this and lands may be removed from scope.

Early liaison should be carried out with relevant stakeholders such as TII regarding the construction status of particular projects. In such instances, the date which public transport or road projects are expected to be operational should be the determining factor in considering land to be serviced.

v) Date upon which land first satisfied criteria for inclusion

The legislation establishes 1 January 2022 as being the first cut-off date for land to be considered 'in scope', i.e. satisfying the criteria set out within the legislation.

Such land will have a 2 year lead-in before liability commences i.e. February 2024. Land which falls into scope, either by virtue of zoning or servicing, after that date can be indicated in the draft or supplemental map (the latter relevant only for the first set of maps published) or in the next annual review thereafter, and will have a 3 year lead-in before liability commences. The cut-off dates for considering lands to be in-scope for the draft and supplemental maps is one month prior to publication, i.e. 1 October 2022 and 1 April 2023.

Annual reviews of the final map are required to consider the final date for satisfying the relevant criteria on the basis of information available to the local authority 1 month prior to publication of the annual draft map. The cut-off date is 1 January in a given year, as the draft map is to be published by 1 February in each year for the following year's final map, which will be published on 31 January, commencing in 2025.

As such, the first annual draft map will be published on 1 February 2024, with the first annual final map being published on 31 January 2025.

For more information on cut-off dates please see Figure 1 and 2.

vi) Exclusions (with reference to previous Section 3.1.2)

As identified in Section 3.1.2, there are a number of reasons why zoned and serviced land could be excluded from the map. This includes land in need of specific remediation for contamination, land which has significant known archaeological remains, land on the derelict site register, land required for infrastructure identified in section 653B(c)(iii)(I) – (VII), and exclusions for existing uses on land. Sections 653B(c)(i) and (c)(ii) respectively identify where certain uses may be excluded from the tax measure.

vii) Matters which do not need to be considered

As the aim of the taxation measure is to activate zoned and serviced residential land for development, the local authority and An Bord Pleanála are not required to consider certain particulars. Issues which formed key attributes of existing legislation for the activation of land under Vacant Site Levy provisions are not required to be assessed as part of the map creation for the residential zoned land tax. The focus of the local authority and An Bord Pleanála upon appeal should be on whether the land meets the relevant criteria in section 653B or not. Matters such as housing need, impact on amenity, whether the land has planning permission or not should not form part of consideration. In addition site characteristics such as size, or vacancy for a preceding period of 12 months also need not be considered.

Issues relating to land ownership or the market value of the land are not required to form part of consideration in undertaking the draft, supplemental or final map review as these matters are dealt with by the Revenue Commissioners once the maps have been finalised.

viii) Information to be contained on map

The draft and supplemental map should be published online and available for public inspection at the offices of the local authority during the required public notification periods, either in the form of a booklet of maps or electronically.

The maps should indicate the zoning of each parcel of land proposed for inclusion, along with the date that the land is considered to fall into scope where that date is after 1 January 2022, being land 'satisfying the relevant criteria' as set out at section 653B.

As was noted in Section 3.2.1, information on the date the land was connected to services or able to be connected to services, being either generally before 1 January 2022 or a specific date after 1 January 2022 should be sourced from the relevant external or internal stakeholder. The local authority is not required to undertake an analysis document for publication, however it is recommended that information relevant to each plot or zoned landbank is retained for the period of the map cycle (i.e. from draft to final map publication) to assist in assessment of any submission made during the public notification process. The content of the review of the submission is an important document in the event of appeals to An Bord Pleanála.

The map must also include the area in hectares of all land included in the draft map for the local authority area. Providing a breakdown of the overall figure into residential zoned land area and a mix of housing and other uses area should be considered.

4.1.2 Publication

The public notification process facilitates the review by landowners and members of the public of the draft and supplemental maps and to provide information regarding lands which could be in or out of scope. It is considered that similarly to variations to development plans, the local authority should utilise experienced administrative staff to manage the process.

i) Public notices

A notice is required to be published in one or more of the newspapers circulating in the functional area of the local authority by 1st November 2022, notifying of the publication of the draft maps. Section 653C sets out the information to be included in the newspaper notice. A sample notice is included in Appendix 1.

ii) Availability of draft map

The draft map is to be made available on a public website maintained by the local authority. The online map should identify the land that is to be subject to the residential zoned land tax. Individual plot ownership is not required to be identified. The date of the land falling into scope, if after 1 January 2022 must be indicated. The online maps should facilitate a zoom function to enable persons to clearly view the areas of land proposed for inclusion.

Copies of maps are required to be provided at Local Authority offices. The format and method of viewing the maps at the offices is a matter for the Local Authority to determine.

4.1.3 Public Display

i) Publication of submissions received

The public display period for the first set of draft maps is from 1 November 2022 to 1 January 2023. It is a requirement of the legislation that all written submissions or observations received by a planning authority at the Draft Map stage relating to placement on the draft map or requesting a rezoning of lands be published on the website of the authority not later than 11 January 2023. All submissions should be handled systematically with clear logging, acknowledgment and filing protocols in place. Management of submissions, including review for personal data as identified in section 653D(2) should follow the methodology applied by the local authority for submissions on statutory land use plans.

ii) Submissions from Landowners and members of the public

Submissions may be made at this stage by the owners of lands placed on the draft map. Where submissions made by landowners raise issues relating to the servicing of the land or other particular criteria such as contamination, the Local Authority may refer the contents of the submission and along with the relevant section of the draft map to Irish Water, TII or other relevant bodies identified under Section 28 of the 2001 Guidelines requesting further information on the serviced status of the land or otherwise. This referral should be undertaken within 21 days of receipt of the submission. The prescribed bodies have 21 days to respond to any information requests made by the Local Authority.

Submissions from landowners should include details of land ownership along with an Ordnance Survey map which allows for the lands to be clearly identified (section 653D(3)).

Submissions may be made by members of the public other than a landowner identifying lands which they consider should be mapped as in-scope. Landowners submissions must be accompanied by a plan at a scale of 1:1000 or 1:2500 suitable to identify the land in question. Any land identified at this stage should be screened for inclusion as zoned serviced land to be mapped as part of the supplemental map process.

During the annual review, submissions may be made by landowners supporting the inclusion or exclusion of their lands from the draft map, and similarly by members of the public relating to land identified for inclusion or exclusion on the draft map. No provision is made in the legislation for making or assessing rezoning requests during the annual review of the maps after the first set of maps is finalised. This is explicitly set out under Section 653M(2)(e) of the Act.

4.1.4 Consideration of submissions received during public notification process

The date of servicing is of importance due to the requirement for land to have met the relevant criteria by either the 1 January 2022 or 1 October 2022 for consideration under the draft map, or by 1 April 2023 for consideration within the supplemental map. The date of servicing will affect the timeline which payment is due on the land, with all lands identified as being zoned and serviced by 1 January 2022 being subject to a 2 year lead-in to February 2024, while lands identified after this date will be subject to a 3 year timeline from the date of it meeting the zoned and serviced criteria.

Where submissions are received and considered by the local authority, and having assessed the matters contained within, and where relevant, sought and received further information from suitable stakeholders, the local authority determines that the lands continue to fulfil the relevant criteria, that determination, along with any reasons shall be provided to the landowner by 1 April 2023.

Upon receipt of submissions regarding land on the draft map, where the matters raised have been considered and a determination is made to remove land or part of a landholding from the draft map, notification of this shall be issued to the landowner by 1 April 2023. A determination by the Local Authority should set out the reason why land or part of the land is proposed for exclusion. The removal of the land should be reflected in the final map to be published on 1 December 2023.

In addition, where submissions from other interested parties raise matters regarding additional land to be included, and where the local authority considers that the land identified satisfy the relevant criteria, such land should be included in a supplemental map. This is detailed in the next section.

iii) Appeal to An Bord Pleanála

Where a landowner disagrees with the decision of a local authority to include their lands within the draft map, and where a submission has been made during the public consultation period, considered by the local authority and a notification of its determination issued to the owner, the landowner may appeal the decision to An Bord Pleanála. There is no third party right of appeal where lands have been removed from scope by the local authority following an appeal by a landowner. Appeals to An Bord Pleanála are dealt with in more detail in section 5.

4.2 Supplemental Map

4.2.1 Considerations

The majority of land identified as meeting the criteria for inclusion in the taxation measure will have been included in the draft map. The supplemental map process provides for an additional scoping-in of land which may be identified by submissions made on the draft map or other land which may have come to the attention of the local authority. A key consideration for local authorities is that any land to be included in the supplemental map must have met the relevant criteria by 1 April 2023.

The consideration of the land for inclusion on a supplemental map follows the same process and analysis of criteria as set out in Section 4.1.1 for the draft map.

The map must also include the area in hectares of all land included in the draft map for the local authority area. Providing a breakdown of the overall figure into residential zoned land area and a mix of housing and other uses area should be considered.

4.2.2. Publication

i) Public notices

A notice is required to be published in one or more of the newspapers circulating in its functional area by 1 May 2023. Section 653F sets out the information to be included in the newspaper notice. A sample notice is included in Appendix 2.

4.2.3 Public Display

i) Publication of submissions received

The final date for receipt of submissions is 1 June 2023. It is also a requirement of the legislation that all written submissions or observations received by a planning authority at the supplemental map stage relating to lands on the map or requesting a rezoning of lands be published on the website of the authority not later than 11 June 2023. All submissions should be handled systematically with clear logging, acknowledgment and filing protocols in place. Management of submissions, including review for personal data should follow the methodology applied by the local authority for submissions on statutory land use plans.

ii) Submissions from Landowners and members of the public

At this stage in the process, submissions are restricted to those relating to lands on the supplemental map. It is not appropriate for submissions to raise issues relating to lands on the draft map which have been subject to a determination by the local authority and such submissions should be discounted and do not need to be published.

Submissions are restricted to reconsideration of inclusion of lands in scope due to issues relating to servicing or the date at which the land is considered zoned and/or serviced. Submissions identifying further lands are not to be considered at this stage. Further opportunity to identify lands will be available as part of the annual review process.

Submissions made by a landowner should be accompanied by a plan at a scale of 1:1000 or 1:2500 suitable to identify the land in question, along with evidence of ownership where required.

Where the owner of lands on the supplemental map raises issues regarding the serviced status of the land, and where the local authority considers it does not have sufficient information available to address the particular query, a request may be made to Irish Water or other body identified under Section 28 of the 2001 Guidelines for further information on the serviced status of the land. This referral should be undertaken within 21 days of receipt of the submission. The relevant body have 21 days to respond to any information requests made by the Local Authority.

4.2.4 Amendment to the Supplemental Map

Exclusions: The local authority shall assess reasons given in submissions to determine whether the lands in question met the relevant criteria at the 1st January 2022, or where the land met the relevant criteria after that date, whether the correct date of falling into scope has been applied to the land, or whether lands should be excluded under provisions of section 653B of TCA 1997. The local authority shall provide notification to the owner of the lands in question by 1st August 2023 at the latest. The notification shall contain a determination, including reasons for its decision along with a statement that the owner may appeal the determination by notice in writing, specifying the grounds for the appeal, to An Bord Pleanála within one month of receipt of the notification.

No additions can be made to the supplemental map at this stage.

iii) Appeal to An Bord Pleanála

Where a landowner disagrees with the decision of a local authority to include their lands within the supplemental map, and where a submission has been made during the public notification period, considered by the local authority and a notification of its determination issued to the owner, the landowner may appeal the decision to An Bord Pleanála. This is dealt with in more detail in section 5.

4.3 Final Map

4.3.1 Consideration undertaken

The final map represents the outcome of the consideration of the local authority of land which complies with the relevant criteria and falls within scope for the application of the taxation measure.

Where land was included on the draft or supplemental map, and where no submissions were received relating to the land, it is to be included in the final map.

Where submissions were received on land included on the draft or supplemental map and where a determination was made by the local authority to retain the land on the map and no appeal was made to An Bord Pleanála, then the final map shall reflect the determination of the local authority.

Where submissions were received on land included on the draft or supplemental map and where a determination was made by the local authority to retain and an appeal was made to An Bord Pleanála which has been decided within the relevant statutory time frame, or in any event, not later than 30 days prior to the publication date for the final maps, then the final map shall reflect the decision of the Board. Where the Board has not reached a decision in respect of an appeal by 30 days prior to the publication of the final map on 01 December 2023, the land in question shall be included in the final map and the landowner may seek a deferral of tax liability until the appeal has been determined (as set out below).

The final maps shall identify all of the land considered to be in scope for that local authority and shall provide for the overall area in hectares. The date which each parcel of land was considered to be in scope, if after 1 January 2022, shall be identified on the map.

4.3.2 Appeals and Judicial Review (regarding deferral of liability)

Where a decision has not been made by An Bord Pleanála at least 30 days prior to the date of publication of the Final Map, or where the decision of the local authority, or An Bord Pleanála on inclusion of land within the draft or supplemental map is subject to a judicial review which has not been determined at least 30 days prior to the date of publication of the final map, then the relevant land is to be included on the final map (section 653L).

Deferral of liability may be applied on foot of a claim made by the landowner to the Revenue Commissioners where no decision is made on the appeal, judicial review or process to vary a statutory land use plan by the time of a return date for payment (section 653AE(4)),

or at a later date when an appeal or judicial review or variation is decided in favour of the landowner a claim for repayment of tax may be made to the Revenue Commissioners.

Any decisions made on appeals, judicial review or variation should be reflected in the subsequent annual review of the map.

4.3.3 Amendment and Publication

The final map shall reflect any changes in zoning since the draft or supplemental maps were published as a result of the adoption of a new development plan or variations made to the development plan as a consequence of the determination of any re-zoning requests made during the public notification process, where such changes to zoning result in the land no longer meeting the 'relevant criteria' for falling into scope. For clarity, where amendments to zoning made between 01 January 2022 and 30 days prior to the publication of the final map result in land not being zoned for residential or a mix of uses including residential or otherwise falling out of scope, the land shall be removed from the final map.

The final map shall identify the lands satisfying the relevant criteria and shall specify the dates on which the land, either in individual plots or as part of a landbank, satisfied the relevant criteria. The map shall also specify the total area in hectares of land on the map.

It is recommended that each local authority set up a specific email address relating to the residential zoned land tax, in a format such as rzlt@localauthority.ie in order to facilitate communication from the Revenue Commissioners and where considered appropriate, An Bord Pleanála and members of the public. This could be maintained on the same webpage as the final map of land in scope.

Although the legislation does not specify the method of maintaining the final map for inspection by the Revenue Commissioners, members of the public and landowners, it is considered prudent to maintain the final map online within the local authority's website and to update this annually with the revised final map which is required to be published each year from 2025.

4.3.4 Administration of tax by the Revenue Commissioners

The final maps prepared by local authorities are required to be published on the 1st December 2023. The taxation measure will come into effect on 1 February 2024 and will be managed by the Revenue Commissioners.

4.4 Annual Map Review

4.4.1 Requirement and Benefit of annual map review

The aim of the taxation measure is to activate lands which are zoned and serviced for housing development. As reviews of development plans and local area plans progress, and land falls out of scope due to development taking place, an annual review of the land within the local authority administrative area will demonstrate the effect of the residential zoned land tax in activating planning permissions and encourage engagement on planning proposals for housing development on suitably zoned land.

Section 653M sets out a legislative requirement for an annual review of final maps to be undertaken by the local authority. As a significant level of data review would have taken place in order to undertake the initial draft, supplemental and final maps in 2022/23, the annual review process should require less resources.

The process should focus firstly on removing 'vacant or idle' mixed use zoned land which has been developed through fully completing permitted residential or commercial development or residential zoned land which has been developed for non-residential uses, such as education for example. Secondly, new lands which have been serviced or have come into scope since the previous year's final map should be identified and included in the map for each subsequent review thereafter. The annual review process does not have a requirement for a supplemental map, or for requests for rezoning to be facilitated. For clarity, land within residential zonings where planning permission has been granted but the development has not been completed within the permitted time period in accordance with the planning permission should remain on the map as it is 'zoned and serviced' and remains in scope, however the owners of the land may be in a position to defer the tax. Deferral will be dealt with between the landowner and the Revenue Commissioners.

The revised final map must be published by 31 January of each year, with the draft map for the following year's final map to be published on 1 February and shall identify new lands which are considered to have come into scope, existing lands from previous final maps which remain in scope and lands from previous final maps which are now proposed for removal due to development having been fully completed within the relevant planning permission period.

Ensuring that information regarding certificates of completion of development is available on BCMS is important to ensure that development which has been completed within the duration of the planning permission is removed from subsequent maps as required within section 653AH of the Act.

In addition it is recommended that the links to maps of any housecount data undertaken by the local authority is provided on the webpage associated with the subsequent final map in order to allow for progress on development to be monitored by stakeholders.

4.4.2 Publication

The publication of a newspaper notice in relation to the publication of the draft map shall be undertaken by the 1st February each year, commencing in 2024. The newspaper notice is required to set out that the lands identified on the revised map represent additions to, or exclusions from the previous final map. The notice is also required to state that submissions may be made on the proposed inclusions and exclusions only. A draft notice is provided in Appendix 3.

Section 653CM(2)(b) states:- that the proposed inclusions and proposed exclusions are subject to submissions received, and that owners who support the proposed exclusion of their land should make a submission in support of such exclusion. Notwithstanding this provision, lack of a submission stating support for exclusion does not affect the potential for the land to be excluded from the final map for that year.

4.4.3 Public Notification

Submissions may be made by landowners and other members of the public. Submissions must be received by the local authority by 1 April in each year, and published on the website managed by the authority by 11 April each year. Submissions should be made in writing and should set out the grounds by which land proposed for inclusion does not meet the relevant criteria set out in Section 653B or where land proposed for removal should be retained on the final map for reasons relating to the lack of activation of the land for development.

Landowners may make submissions supporting the proposed exclusion of their land as set out in the revised map. Any decision to remove or retain lands in-scope must be made by 1 July in that year with any appeal made to An Bord Pleanala by 1 August. Appeal determinations must be made within 16 weeks.

4.4.4 Notification by Revenue Commissioners

Where the Revenue Commissioners have notified the local authority at any time after the publication of the previous final map of new land to be considered for the purpose of the tax measure, the local authority shall review the land for criteria for inclusion in the annually revised draft map.



**Provision for Appeals Against
Inclusion on Map**

5. Provision for Appeals Against Inclusion on Map

Where a submission has been made to a local authority by a landowner regarding inclusion of land on the draft map, and a notification of a determination by a local authority has been received, an appeal may be made to An Bord Pleanála of that determination.

In sending a notification to a landowner, the local authority are required to set out their determination and the reasons for their determination regarding the land in question meeting the relevant criteria for inclusion.

Any appeal made by a landowner against a notification by the local authority of their determination must be made in writing and should contain the grounds of appeal. Any appeal is restricted to setting out why the land in question does not meet the relevant criteria set out in Section 653B which are further detailed in Section 3.1.1, 3.1.2 and 4.1.1 of these guidelines.

An Bord Pleanála will consider the appeal based on the grounds of appeal provided to them, along with the determination and reasons provided by the local authority. The Board may seek further information from relevant bodies, including the landowner, within 21 days of receipt of any appeal, with a further 21 day period for response by that body on matters raised. There is no cost for an appeal.

Appeals against determinations on submissions relating to the annual review draft map must be made by 1 August each year from 2024. The Board are required to make a decision within 16 weeks of receipt of appeal.

A photograph of a house under construction, featuring scaffolding and a teal circular graphic in the center. The text "Amendments to Zoning" is written in white within the circle. The background shows a house with a tiled roof and two windows, with scaffolding visible on the right side.

Amendments to Zoning

6. Amendments to Zonings

6.1 Provision for rezoning submissions to be made

As this is a new taxation measure being applied to existing zoned and serviced land, provision has been made within the legislation to facilitate submissions to be made to the Local Authority during two key periods of undertaking the mapping for the residential zoned land tax relating to zoning in 2022/23 only. These requests may only be made by/on behalf of owners of the land affected by the tax measure. The opportunity for these requests is only facilitated during the submission period for the very first draft and supplemental mapping process and the dates any such request are to be received is set out in sections 653I(1)(a) and (b).

The ability to request a change in zoning is not provided for in later annual reviews of the maps as the taxation measure will at that stage have become established and the owner of any land subsequently falling into scope would be aware of such liability in advance. Owners of land which is zoned as a consequence of statutory land use plans adopted during the period of 1 January 2022 through to the cut-off date for inclusion of land in the draft and supplemental maps may make submissions during the appropriate public notification period requesting rezoning (see appendix 6).

A Ministerial Policy Directive will be issued to all Local Authorities under Section 29 of the Planning and Development Act 2000 to ensure consistency in the approach to be taken regarding such requests for rezoning. The policy directive will clarify the processes to be followed by planning authorities with regard to their functions relating to undertaking variation to their adopted Development Plans. Where no amendment to the zoning takes place through adoption of a variation to the development plan, then the lands remain in scope and should be retained on any final map. Where the process of undertaking a variation to the development plan has commenced but has not been finalised by one month prior to the required publication of the final map, the land in question must be included on the final map.

6.2 Consideration of such matters by a Local Authority

Any requests for changes to zoning through a variation process should be considered by the local authority under Section 13 of the Planning and Development Act 2000 (as amended) utilising the same criteria applied to zoning requests during the making of a development plan or Section 20 of the 2000 Act facilitating amendment of local area plans. The implications of proposed amended zonings must be appraised within the context of the proper planning and sustainable development of the area.

6.3 Interactions with Review of Development Plans.

Where a local authority is undergoing the process of making a development plan as set out in Section 12 of the Act of 2000, and where requests for amendment of zoning of an existing statutory land use plan are made under the provisions set out in section 653I of the TCA, the local authority must consider the requests contained within the submissions made and assess the request and reasons given for the requested rezoning within the provisions of Section 13 of the Planning and Development Act 2000, which relates to the process to vary an existing development plan.

In order to meet the required criteria for being in scope for the tax measures, land must be serviced and zoned within an existing statutory land use plan. Zonings within a draft development plan do not meet the criteria for inclusion of land on maps for the purpose of the tax measure and as such are not subject to the provisions for re-zoning requests set out within the relevant provisions of section 653I.

6.4 Interactions with the making of a Local Area Plan

It is acknowledged that in some local authority areas, LAPs provide the zoning objectives for development of a settlement. Where a local authority is within the process of making a local area plan as set out in Section 20 of the Act of 2000, and where requests for amendment of zoning are made under the provisions set out in section 653I, the local authority shall consider all such requests as submissions requesting rezoning of the overarching development plan rather than the local area plan. However any rezoning requests and interactions with the population and housing targets for any affected settlement need to be considered carefully.

Where an amendment has been requested to the zoning objectives in a proposed local area plan and this would affect the zoning or core strategy within a development plan, then any zoning amendment should only be considered through the process of variation to the development plan as set out in the Ministerial Policy Directive issued under Section 29 of the Act and not as a zoning change to the proposed LAP, which can only be recommended to the members as part of the making of the LAP after adoption into the development plan.

Section 18(4)(b) of the Planning and Development Act 2000 (as amended) sets out that a local area plan may remain in force, notwithstanding the variation of a development plan affecting the area to which the LAP relates, except that where any provision of a LAP conflicts with the provisions of the development plan as varied, the provision of the LAP shall cease to have any effect.



Relationship with lands on the Vacant Site Register

7. Relationship with lands on the Vacant Site Register

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. Local authorities have undertaken significant work to investigate and place identified land on the vacant site register. 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.

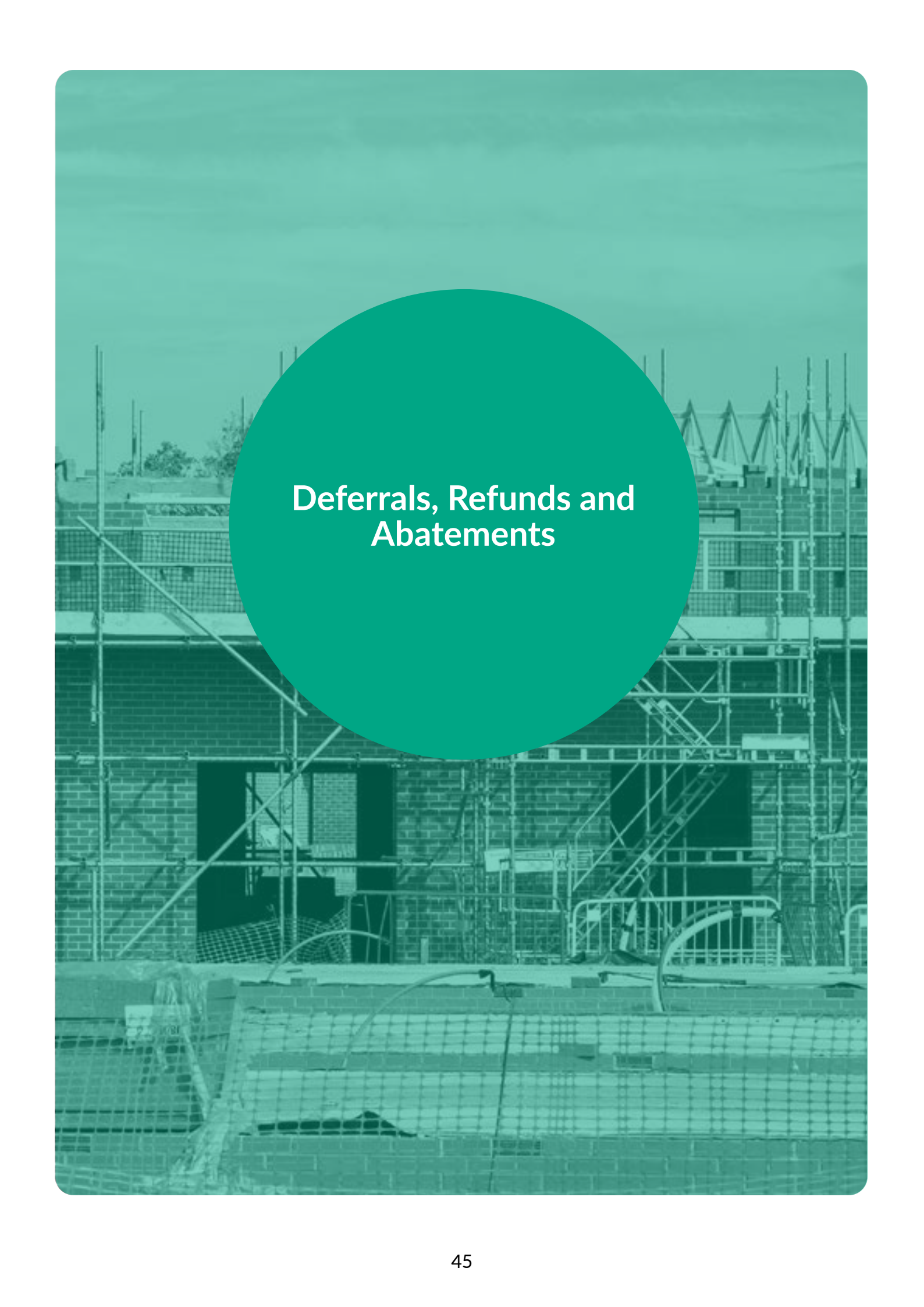
The tax measure will over the coming years replace the Vacant Site Levy, the legislative provisions for which will be repealed, however the levy will continue to apply and accrue until the charge on land associated with the tax is levied in accordance with section 653Q. Any outstanding charges in respect of the vacant site levy will remain against the land in question to be collected by the local authority.

The primary aim of the local authority and An Bord Pleanála under the new RZLT process is to undertake the mapping and review the information provided by stakeholders, members of the public, and landowners on the serviced status of the land and compliance with the criteria for inclusion under section 653B. The process as detailed from sections 653C to 653M is identified in clear stages, and at all of those stages, the primary consideration is whether the land on the map meets the required criteria.

The local authority and An Bord Pleanála are not required to consider whether the land is zoned for a regeneration use, whether there is a demonstrated housing need in the area, or a reduction in available housing as a consequence of the land being undeveloped.

The impact of the land being undeveloped, vacant or idle on the amenity of the area does not form a consideration in inclusion on the draft or supplemental map. There is no site area threshold and no requirement to determine if the lands were vacant or idle for a 12 month period prior to publication of the draft or supplemental map. Publication of the draft and supplemental map where required, along with publication of statutory public notices facilitates public participation. There is no requirement to determine land ownership prior to publication or to determine land value.

Once the process of mapping is completed through publication of a final map, the administration of the taxation measure will be undertaken by the Revenue Commissioners.



Deferrals, Refunds and Abatements

8. Deferrals, Refunds and Abatements

The administration of the taxation measure is to be undertaken by the Revenue Commissioners following publication of the final maps by local authorities to indicate the land considered to be within the scope of the tax. Vacant and idle lands along with residential zoned lands developed for other purposes may be removed from the final map, where development commences and is completed within any approved planning permission duration. In certain instances, provision of information relating to construction on lands which are on the Final Maps to the Revenue Commissioners may be requested of the relevant local authority.

8.1 Appeals and Judicial Reviews

Where a notification by a local authority regarding inclusion on a draft map, supplemental map or annual review draft map has been appealed to an Bord Pleanála and the Board have not made a decision by at least 30 days prior to publication of a final map, the final map shall include the lands subject of the appeal. Any amendment as a consequence of appeal, judicial review or variation which overturns the local authority's notification, or amends the zoning, shall be reflected on the subsequent annual review map.

In addition, the tax liability can be deferred when a grant of planning permission for residential development is appealed to An Bord Pleanála by a third party. Management of details relating to this is a matter for the Revenue Commissioners and the landowner.

Where a decision to judicially review the inclusion of land on a draft or supplemental map has been taken, and no determination issued on the judicial review, then the tax may be deferred (section 653AE). In addition, a deferral of tax is available where a decision of a local authority or An Bord Pleanála is subject to an application for judicial review, and where the application is not sought by the landowner or applicant for permission (section 653AF).

8.2 Deferrals

As the aim of the tax is to ensure that land is brought forward for development, deferrals on payment of the tax are available where a commencement notice is submitted and substantial development begins (section 653AH). Deferral of the tax is only available so long as the development is underway and completed within the duration of the planning permission. Records of commencement notices and certificates of compliance on completion of development must be made available via the BCMS system. This system will be utilised by landowners to provide evidence as part of self-assessment and annual tax returns regarding commencement and completion of development.

Where planning permission is granted for non-residential development on mixed use lands, and a commencement notice is submitted to the local authority and substantial works are commenced, the lands shall cease to be considered for the tax. Monitoring the ongoing progress of the development in order to ensure that substantial works are underway is a matter for the landowner by way of annual tax return and the Revenue Commissioners through their own Joint Investigation Unit. Assistance may be requested from the Local Authority, in relation to whether substantial activity in relation to non-residential development on mixed use lands has commenced however it is expected that this will largely be managed by the Revenue Commissioners.

Where planning permission is granted and commenced for a mixed use development including residential, calculation of the proportion of development attributable to residential use, and which remains within the scope of the tax is prepared by the landowner in accordance with the relevant legislation and returned to the Revenue Commissioners.

i) Lands precluded from development

After publication of a final map, and where it becomes known to the local authority, that land on the map may be precluded from development due to previously unknown or undiscovered contamination or the presence of significant archaeological remains, the local authority shall, following consultation with any statutory body referred to in Article 28 of the 2001 Regulations undertake its own determination as to whether that land, or part of the land is precluded from development for housing. The local authority shall inform the owner of the land as soon as may be in the event of a determination that the land or part of the land is precluded from development for housing and any determination shall state the date of the decision made. The affected land or portion of land is not considered to be a 'relevant site' for the purposes of the tax measure from the date of decision. This should be reflected in the next annual review of final maps. Having regard to the level of analysis undertaken as part of the development plan process, in addition to the notification and monitoring of contaminated sites by the EPA and Local authorities and other statutory bodies, it is considered that such instances would be rare.

ii) Deferral for commencement of development

Deferral of the tax is available in circumstances where a residential led development on the scoped residential or mixed use zoned land is commenced. The tax is only deferred so long as the permitted development is completed within the duration of the planning permission. The period of duration of the planning permission is taken from the first commencement notice lodged on the land for development, notwithstanding that amending permissions and subsequent commencement notices may be lodged for the same land or area of land.

Any deferral will cease in the event that:

Works permanently cease on the site and where certificates of compliance on completion have not been lodged;

- In the event that the land changes ownership without certificates of compliance on completion having been lodged; and
- Where the period of the planning permission expires, without certificates of compliance on completion having been lodged.

Deferral is also available for mixed use development including residential on residential zoned land. In such instances the proportion of the development comprising residential is utilised to provide a calculation of the level of tax owed and which would be deferred. No tax is applicable on the portion of the development comprising non-residential uses. Details of this must be reported by the landowner to the Revenue Commissioners.

In circumstances where a development for uses other than residential or other uses and residential is granted on mixed use zoned land, and the development is subject to a commencement notice, the part of the site comprising the non-residential development shall cease to be a relevant site for the purpose of the tax. It should be noted that monitoring of mixed use developments on such zonings should be undertaken by the local authority, as there is a requirement for substantial activity to be ongoing in order for the land to qualify as a site which is no longer subject to the tax and this is a matter which the Revenue Commissioners may seek clarity on.

The local authority role in effectively managing the system of receipt and acknowledging notices and certificates lodged through the BCMS is of importance in ensuring that records are up to date for application of the tax to ensure effective use of this land activation measure.

8.3 Role of the Revenue Commissioners

The Revenue Commissioners are responsible for administering the tax, which includes collecting the tax under self-assessment and monitoring compliance with the tax. A degree of communication and liaison may be expected with the local authority in order to ensure that the aim of the tax, to activate zoned and serviced land for residential development is effective in achieving the aims of the local authority in ensuring the proper planning and sustainable development of their administrative area in accordance with the development plan.

It is considered prudent that the planning authority be aware of the development status of land on the final map. As the tax will act as an impetus to ensure that development is commenced and completed within the permitted duration of a planning permission, monitoring of ongoing construction is important to ensure that annual review maps are correctly updated and in order to provide assistance to queries from the Revenue Commissioners on the status of land.



DHLGH Assistance and Interaction

9. DHLGH Assistance and Interaction

9.1 Staff Resources

The undertaking of the mapping associated with the taxation measure will require a significant degree of input from local authorities, in particular in the preparation and publication of the first set of maps in 2022/23. The majority of information on the serviced nature of the land will be held by local authorities, with other information largely being available from Irish Water, with more limited input from other stakeholders. The key areas of focus for the local authorities will be to ensure adequate staffing of GIS sections, of administrative staff to undertake the required public consultation and to ensure adequate planning input and expertise is available to review and determine correctly the lands which meet the relevant criteria. Review of those lands which are within mixed use zonings to determine which are 'vacant and idle' in particular will require planning input.

It is recommended that each local authority ensure relevant expertise to produce maps. This team should consist of planning staff, along with GIS/technicians and administrative support. Ensuring availability of in-house or contracted personnel to assist in mapping production should be prioritised.

It is acknowledged that expertise may not be available for particular local authorities in-house to undertake certain aspects of the mapping process. While all local authorities may have GIS resources available, it is considered that an effective approach to mapping is to require that the electronic output of the mapping be undertaken to ensure compatibility between local authority maps. This will aid the creation of the national zoned, serviced land database. Further details of the methodology for undertaking the mapping is set out in appendix 4.

The administrative function will be particularly important during the public notification stage, when submissions querying whether lands meet the criteria for inclusion on the maps are to be expected. Short timeframes for seeking information from statutory bodies on servicing of land, on uploading submissions to a public website and on responding to any appeals to An Bord Pleanála are set out and require close attention.

The merits of the taxation measure in encouraging activation of zoned and serviced land is considered of significant benefit. The process will also be of benefit nationally in facilitating establishment of a register of zoned and serviced land. Reflecting this, the Department of Housing, Local Government and Heritage will provide assistance to local authorities to ensure adequate resources are available to undertake the draft, supplemental and final map processes.

Maps are not required to identify land ownership.

As was noted previously, the effective use of existing or similar planning authority resources to a public consultation on a statutory land use plan is recommended. This will allow for

- Administrative support for logging submissions,
- Assigning reference numbers,
- Referring submissions on land in scope or rezoning to the relevant decision maker for onward referral to internal and external stakeholders,
- Swift issuing of referrals within the 21 day period,
- Management of responses from the stakeholders to ensure that responses are provided to the relevant decision maker to undertake a decision on whether lands remain in scope or are to be taken out of scope
- Management of appeal notifications from An Bord Pleanála
- Management of appeal responses to An Bord Pleanála

It is recommended that each local authority set up a specific email address relating to the residential zoned land tax, such as rzlt@localauthority.ie in order to facilitate communication from the Revenue Commissioners and where considered appropriate, An Bord Pleanála and members of the public. This could be maintained on the same webpage as the final map of land in scope.

Queries regarding the contents of the guidance, the Ministerial Policy Directive and the implementation of the measure will be attended to by staff within the Department of Housing, Local Government and Heritage.

9.2 RZLT Mapping

The maps produced to illustrate the lands eligible for the tax represent an important national spatial dataset and will be used extensively by many stakeholders, in addition to the local authority – landowners, the revenue commissioners, infrastructure providers, conveyancing solicitors and others. For this reason, and in order to successfully monitor the impact of the measure on land activation around the country, it is essential that the maps are accessible in a single, seamless national dataset.

While the RZLT maps will be published on local authority websites, the spatial dataset behind the mapping will be a single, national standardised dataset and will be integrated into local GIS systems.

The national dataset will be hosted and available as open data on the OSI's 'Geohive' national geospatial portal. Similar to the 'MyPlan' system, which combines all of the development plan zonings around the Country, the national RZLT map will also aggregate the local authority datasets into a single national viewer.

Similar to the process which currently operates for the integration of development plan zonings to MyPlan, the local authorities will prepare the draft map locally and upload the completed dataset to the national map, using a batch upload process facilitated by the Department. It is intended that the RZLT maps will include existing residential zoned lands. In some cases, these lands have already been digitally mapped by local authorities as part of the development plan process and aggregated to MyPlan. Rather than go through a data upload process again, a local authority can also opt to nominate whole land-use zones from MyPlan, if eligible for the tax, and these can be included in the national RZLT map.

A common schema has been developed for the dataset, see Appendix 8. For the preparation of the Draft Map, only basic information about each site is required, including the zoning and the date of inclusion. The schema includes some additional fields which will be used at a later stage to track the reasons for the removal of lands from the map.

Upon completion and uploading of data to the national map viewer, the Draft Map, the national dataset will then be made available as a webservice or webmap for to local authorities to integrate into their local GIS systems and display on their websites. The dataset itself will be made available for each local authority to edit. Local authorities can opt to edit the data either through a webmap editing tool, or directly edit the webservice in their desktop GIS systems. It is intended that, after the Draft Map stage, all further editing and additions/deletions to the supplemental and final map will take place on this national dataset.

The DHLGH will manage the national dataset and will coordinate access and editing credentials to local authorities to digitise the eligible RZLT sites in their county to the dataset. The national RZLT dataset will use a single, common schema across all counties which will record essential information about each site, for example, the zoning, the date of first inclusion or date of first servicing of the lands and will record information on the status of the lands including, over time, typical reasons for its removal.

A teal-tinted photograph of a construction site. In the background, a building is under construction with visible scaffolding. In the foreground, there are two metal storage containers. The container on the left has a 'P Car Park' sign. The container on the right has a 'CAUTION' sign and a 'NO SMOKING' sign. A white car is parked between the containers. A large teal circle is overlaid in the center of the image, containing the text 'Appendices' in white.

Appendices

10. Appendices

1. Template for newspaper notices for draft map
2. Template for newspaper notices for supplemental draft map
3. Template for newspaper notices for draft map of annual review – 1 February 2024 and each subsequent year
4. Assessment checklist for land in scope - residential
5. Assessment checklist for land in scope – mixed use
6. Timeline for Maps
7. Chapters and Sections within the Finance Act relating to the Residential Zoned Land Tax
8. Schema for mapping

Appendix 1. Template for newspaper notices for draft map

A draft map, prepared under Section 653C of the Taxes Consolidation Act 1997, has been published on the website maintained by the local authority and is available for inspection at its offices.

The draft map has been prepared for the purposes of identifying land that satisfies the relevant criteria and is to be subject to the residential zoned land tax.

Residential properties, 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.

Submissions on the draft map may be made in writing to the local authority concerned not later than 1 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 a name and address, reasons for inclusion or exclusion of lands, along with 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.

Any such written submissions received by 1 January 2023 other than such elements of a submission which may constitute personal data, shall be published on the website maintained by the local authority concerned not later than 11 January 2023.

Where land identified on the draft 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 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 the local authority requesting a variation of the zoning of that land. Any such submission should include evidence of ownership, detailed reasons for any rezoning request, along with a map to a scale of 1:1,000 (urban) or 1:2,500 (rural) clearly identifying the relevant plot of land. All rezoning requests made will be considered by the Local Authority having regard to the proper planning and sustainable development of the area.

Appendix 2. Template for newspaper notices for supplemental map

A supplemental map, prepared under Section 653F of the Taxes Consolidation Act 1997, identifying additions to the draft map previously published by the local authority has been published on the website maintained by the local authority and is available for inspection at its offices.

The supplemental map has been prepared for the purposes of identifying land that satisfies the relevant criteria and is to be subject to the residential zoned land tax.

Residential properties, 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 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,
- (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.

Submissions on the supplemental map may be made in writing to the local authority concerned not later than 1 June 2023, regarding—

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

Submissions by landowners should include a name and address, reasons for exclusion of lands, along with a map of scale 1:1,000 (urban area) or 1:2,500 (rural area) clearly identifying the area of land subject of the submission.

Any such written submissions received by 1 June 2023 other than such elements of a submission which may constitute personal data, shall be published on the website maintained by the local authority concerned not later than 11 June 2023.

Where land identified on the draft 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,

And where land is identified on the supplemental 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 the local authority requesting a variation of the zoning of that land. Any such submission should include evidence of ownership, detailed reasons for any rezoning request, along with a map to a scale of 1:1,000 (urban) or 1:2,500 (rural) clearly identifying the relevant plot of land. All rezoning requests made will be considered by the Local Authority having regard to the proper planning and sustainable development of the area.

Appendix 3. Template for newspaper notices for draft map of annual review – 1 February 2024 and each subsequent year

A draft map, prepared under Section 653C of the Taxes Consolidation Act 1997, has been published on the website maintained by the local authority and is available for inspection at its offices.

The draft map has been prepared for the purposes of identifying land that satisfies the relevant criteria and is to be subject to the residential zoned land tax.

Residential properties, 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.

Submissions on the draft map may be made in writing to the local authority concerned not later than 1 April (insert relevant year), 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 a name and address, reasons for inclusion or exclusion of lands, along with in the case of a landowner a map of scale 1:1,000 (urban area) or 1:2,500 (rural area) clearly identifying the area of land subject of the submission.

Any such written submissions received by 1 April (insert year) other than such elements of a submission which may constitute personal data, shall be published on the website maintained by the local authority concerned not later than 11 April (insert year).

The proposed inclusions and proposed exclusions are subject to submissions received. Any landowners who support the exclusion of their land should make a submission in support of such exclusion.

Appendix 4. Assessment checklist for land in scope - residential

Residential Zoned Land Area			
Step 1	→ Is Residential Permitted in Principle	→ Yes - Move to Step 2	No - Out of Scope
Step 2 (see S.653B(b))	→ Is the land connected to or able to be connected to services?		
i)	Road Infrastructure	→ Yes - move to step ii)	No - Out of Scope
ii)	Footpaths	→ Yes - move to step iii)	No - Out of Scope
iii)	Public Lighting	→ Yes - move to step iv)	No - Out of Scope
iv)	Surface Water	→ Yes - move to step v)	No - Out of Scope
v)	Waste Water	→ Yes - move to step vi)	No - Out of Scope
vi)	Water Supply	→ Yes - move to next step	No - Out of Scope
Stage 1	→ All yes responses? Land is in scope - move on to Exclusions		Any no responses? Land is out of scope. Do not place on maps
Exclusion for Residential Zoned Land			
Step 3 (see S.653B(c))	Is the land in the Section 22 EPA Register maintained by Local Authority	→ Yes - the area identified is out of scope, omit area and move to next item.	No - retain land in scope and move to next item
	Is the land identified on the RMP	→ Yes- the area of the mapped RMP and zone of notification is out of scope.Omit area and move to next item.	No - retain land in scope and move to step 4
Step 4(1)	Is a trade or profession being carried out on the land	→ Yes - move to Step 4(2)	No - retain land in scope and move to step 5.
Step 4(2)	Is the trade or profession liable to commercial rates	→ Yes - move to Step 4(3)	No - retain land in scope and move to step 5.
Step 4(3)	Is it reasonable to consider the trade or profession is providing day-to-day services to residents of adjacent residential areas	→ Yes - move to Step 4(4)	No - retain land in scope and move to step 5.
Step 4(4)	Consider if the development is not unauthorised development	→ Yes, the development is not considered unauthorised development	No, the use is considered unauthorised development - retain land in scope and move to step 5.
		If yes is answered to all 4 parts of Step 4, the relevant area of land is out of scope. Omit and move any remaining land to Step 5.	If no is answered to any of the 4 parts of Step 4, retain the land in scope and move to Step 5.

Appendix 4. continued

Step 5 (see S.653B(c)(3)(iii))	Is the land identified on a statutory land use plan as being required for, or is integral to, occupation by:		
I)	Social, community, governmental, public administration, education and healthcare infrastructure and facilities	Yes – the area identified is out of scope, omit area and move to next item.	No – retain land in scope and move to next item.
II)	Transport facilities and infrastructure	Yes – the area identified is out of scope, omit area and move to next item.	No – retain land in scope and move to next item.
III)	Energy infrastructure and facilities	Yes – the area identified is out of scope, omit area and move to next item.	No – retain land in scope and move to next item.
IV)	Telecoms infrastructure and facilities	Yes – the area identified is out of scope, omit area and move to next item.	No – retain land in scope and move to next item.
V)	Water and wastewater infrastructure and facilities	Yes – the area identified is out of scope, omit area and move to next item.	No – retain land in scope and move to next item.
VI)	Waste management and disposal infrastructure	Yes – the area identified is out of scope, omit area and move to next item.	No – retain land in scope and move to next item.
VII)	Recreational infrastructure, playgrounds, sports facilities	Yes – the area identified is out of scope, omit area and move to next item.	No – retain land in scope and move to step 6
		If yes is answered to any parts of Step 5, the relevant area of land is out of scope. Omit and move any remaining land area to Step 6.	If no is answered to all parts of Step 5, the relevant land is in scope. Move to step 6.
Step 6	Is the land subject to a statutory designation which may preclude development?	Yes – the area identified is out of scope, omit area and move to next item.	No – retain land in scope and move to step 7
Step 7	Is the land subject to the Derelict Site Levy?	Yes – the area identified is out of scope, omit area and move to next item.	No – retain land in scope and place on map.
Exclusions Conclusion		If land remains after the exclusions have been applied, then map the remaining land as being in scope.	If no has been answered to all parts of Step 3 – 7, then the whole of the land parcel is in scope and should be mapped.

Appendix 5. Assessment checklist for land in scope – mixed use

Mixed Use, including residential use zoned land area			
Step 1	Is Residential Permitted in Principle	Yes - Move to Step 2	No - Out of Scope
Note: Only land considered 'vacant or idle' is to be identified and considered.			
Step 2 (see S.653B(c)(ii) and 653A(1))	Is the land 'vacant' or 'idle'?		
Step 2(1)	Is a trade or profession being carried out on the land or adjacent land	Yes – move to Step 2(2)	No – retain land in scope and move to Step 3
Step 2(2)	Is the development on the land integral to the operation of the trade or profession	Yes – move to Step 2(3)	No – retain land in scope and move to Step 3
Step 2(3)	Consider if the development is not unauthorised development	Yes, the development is not considered unauthorised development	No, the use is considered unauthorised development – retain land in scope and move to Step 3
		If yes is answered to all 3 parts of Step 2, the relevant area of land is out of scope. Omit and move any remaining land to Step 3.	If no is answered to any of the 3 parts of Step 2, retain the land in scope and move to Step 3.
Step 3 (see S.653B(b))	Is the land connected to or able to be connected to services		
i)	Road Infrastructure	Yes – move to step ii)	No – Out of Scope
ii)	Footpaths	Yes – move to step iii)	No – Out of Scope
iii)	Public Lighting	Yes – move to step iv)	No – Out of Scope
iv)	Surface Water	Yes – move to step v)	No – Out of Scope
v)	Waste Water	Yes – move to step vi)	No – Out of Scope
vi)	Water Supply	Yes – move to next step	No – Out of Scope
Stage 1		All yes responses? Land is in scope – move on to Exclusions	Any no responses? Land is out of scope. Do not place on maps

Exclusions for Mixed Use, including residential use Zoned Land

Step 4 (see S.653B(c)(3))	Is the land in the Section 22 EPA Register maintained by Local Authorities?	Yes- Brownfield If the land has been subject to previous development, it is reasonable to consider that significant archaeology can be screened out.	No – retain land in scope and move to next item
	Is the land identified on the RMP	Yes- If brownfield retain in scope, if greenfield the area of the mapped RMP and zone of notification is out of scope. Omit area and move to next item.	No – retain land in scope and move to step 4

Appendix 5. continued

Step 5 (see S.653B(c)(3)(iii))	Is the land identified on a statutory land use plan as being required for, or is integral to, occupation by:		
I)	Social, community, governmental, public administration, education and healthcare infrastructure and facilities	➔	Yes – the area identified is out of scope, omit area and move to next item. No – retain land in scope and move to next item.
II)	Transport facilities and infrastructure	➔	Yes – the area identified is out of scope, omit area and move to next item. No – retain land in scope and move to next item.
III)	Energy infrastructure and facilities	➔	Yes – the area identified is out of scope, omit area and move to next item. No – retain land in scope and move to item.
IV)	Telecoms infrastructure and facilities	➔	Yes – the area identified is out of scope, omit area and move to next item. No – retain land in scope and move to item.
V)	Water and wastewater infrastructure and facilities	➔	Yes – the area identified is out of scope, omit area and move to next item. No – retain land in scope and move to item.
VI)	Waste management and disposal infrastructure	➔	Yes – the area identified is out of scope, omit area and move to next item. No – retain land in scope and move to item.
VII)	Recreational infrastructure, playgrounds, sports facilities	➔	Yes – the area identified is out of scope, omit area and move to next item. No – retain land in scope and move to step 6
			If yes is answered to any parts of Step 5, the relevant area of land is out of scope. Omit and move any remaining land area to Step 6. If no is answered to all parts of Step 5, the relevant land is in scope. Move to step 6.
Step 6	Is the land subject to a statutory designation which may preclude development?	➔	Yes – the area identified is out of scope, omit area and move to next item. No – retain land in scope and move to step 7
Step 7	Is the land subject to the Derelict Site Levy?	➔	Yes – the area identified is out of scope, omit area and move to next item. No – retain land in scope and place on map.
Exclusions Conclusion			If land remains after the exclusions have been applied, then map the remaining land as being in scope. If no has been answered to all parts of Step 3 – 7, then the whole of the land parcel is in scope and should be mapped.

Appendix 6. Timeline for maps

Draft Map		Supplemental Map for lands additional to Draft Map		Final Map * (see note)		Annual (draft) Map ** (see note)	
Only map land in-scope by:	1 October 2022	Only map land in-scope by:	1 April 2023			Only map land in-scope by:	1 January each year commencing 2024
Public display	1 November 2022 – 1 January 2023	Public display	1 May 2023 – 1 June 2023	Publish	1 December 2023	Public display	1 February – 1 April
Put submissions online	11 January 2023	Put submissions online	11 June 2023	Tax in effect by	February 2024	Put submissions online	11 April
Refer to Consultees including Irish Water/TII	Not later than 21 January 2023	Refer to Consultees including Irish Water/TII	Not later than 21 June 2023			Refer to Consultees including Irish Water/TII	Not later than 21 April
Local Authority to notify owner of determination	Not later than 1 April 2023	Local Authority to notify owner of determination	Not later than 1 August 2023			Local Authority to notify owner of determination	Not later than 1 July
Appeal of determination to An Bord Pleanála (ABP)	Not later than 1 May 2023	Appeal of determination to An Bord Pleanála (ABP)	Not later than 1 September 2023			Appeal of determination to An Bord Pleanála (ABP)	Not later than 1 August
ABP date to refer to Consultees including Irish Water/TII	Not later than 21 May 2023	ABP date to refer to Consultees including Irish Water/TII	Not later than 21 September 2023			ABP date to refer to Consultees including Irish Water/TII	Not later than 21 August
ABP decision on appeal	16 weeks from 1 May 2023	ABP decision on appeal	8 weeks from 1 September 2023			ABP decision on appeal	16 weeks from 1 August
						Publish Final Map	1 December

* To include retained lands from Draft and Supplemental Map, to reflect rezonings made as a consequence of submissions and omit or retain appeal decisions which have been received by 1 November 2023

**To include retained lands from Draft Map, and to omit or retain appeal decisions which have been received by 1 November each year

***Rezoning submissions may only be made in the orange periods

Appendix 7. Chapters and Sections within the Finance Act relating to the Residential Zoned Land Tax

Generally relevant for:

Local Authorities – (LA), An Bord Pleanála (ABP), Revenue Commissioners (RC)

Chapter 1 – Interpretation

Section 653A- Interpretation (LA, ABP, RC)

Chapter 2 – Zoned serviced residential development land

Section 653B- Criteria for inclusion in map. (LA, ABP)

Section 653C- Draft map – preparation (LA)

Section 653D- Draft map – submissions (LA)

Section 653E – Draft map – determinations on exclusions and date (LA, ABP)

Section 653F – Supplemental map - preparation (LA)

Section 653G – Supplemental map - submissions (LA)

Section 653H – Supplemental map – determinations on exclusions and date (LA, ABP)

Section 653I – Zoning submissions (LA)

Section 653J – Appeal (LA, ABP)

Section 653K- Final map (LA)

Section 653L – Effect of appeal or judicial review (LA, ABP)

Section 653M- Revision of final maps (LA, ABP)

Section 653N- Receipt of information by Revenue Commissioners (RC, LA)

Section 653O- Relevant site (LA, ABP, RC)

Section 653P- Liable persons (RC)

Chapter 3 – Residential Zoned Land Tax

Section 653Q- Charge to residential zoned land tax (RC)

Section 653R- Amount of residential zoned land tax (RC)

Chapter 4 – Pay and File Obligations

Section 653S – Obligation to register (RC)

Section 653T – Obligation on liable person to prepare and deliver return (RC)

Section 653U- One return in respect of jointly owned relevant site (RC)

Section 653V- Designated liable person (RC)

[Section 653W – Preparation and delivery of return by person acting under authority \(RC\)](#)

[Section 653X – Assessments, enquiries and appeals \(RC\)](#)

[Section 653Y – Interest on overdue tax \(RC\)](#)

[Section 653Z – Transfer of relevant site \(RC\)](#)

[Section 653AA – Appointment of an expert \(RC, LA\)](#)

[Section 653AB – Surcharge for undervaluation of the relevant site \(RC\)](#)

[Section 653AC – Surcharge for late return of the relevant site \(RC\)](#)

Chapter 5 – Abatements

[Section 653AD – Repayment of tax on site not suitable for development \(RC, LA\)](#)

[Section 653AE – Deferral of tax on appeals under section 653J \(RC, LA, ABP\)](#)

[Section 653AF – Deferral of tax during appeals \(RC, LA, ABP\)](#)

[Section 653AG – Sites developed wholly or partly for purpose other than residential development \(RC, LA\)](#)

[Section 653AH – Deferral of residential zoned land tax in certain circumstances \(RC, LA\)](#)

Chapter 6 – Death cases

[Section 653AI – Death \(RC\)](#)

Chapter 7 – Miscellaneous

[Section 653AJ – Obligation to keep certain records \(RC\)](#)

[Section 653AK – Restriction of deduction \(RC\)](#)

[Section 653AL – Care and management of residential zoned land tax \(RC\)](#)

[Section 653AM – Where no owner registered \(RC\)](#)

Appendix 8. Schema for mapping

FieldName	Type (length)	Description
PARCEL_ID	AlphaNumeric (12)	Unique identifier for RZLT polygon. Format CSO Standard Local Authority Classification +number, i.e DLR000001234
LOCAL_AUTHORITY	AlphaNumeric (4)	Format CSO Standard Local Authority Classification
DATE_ADDED	Date	Date of first inclusion on the map
ZONE_ORIG	AlphaNumeric (254)	Local Authority Development Plan zoning, e.g. 'Objective A Residential'
ZONE_DESC	AlphaNumeric (254)	Local Authority Development Plan Description e.g. 'To protect and provide for residential development'
ZONE_GZT	AlphaNumeric (24)	Generalized zoning type code
GZT_DESC	AlphaNumeric (254)	Generalized zoning type description
SITE_AREA	Numeric (Float)	Area in hectares
STATUS	Domain: 1. Draft 2. Supplemental 3. Final	Reflecting the status of the RZLT site designation
LIVE_SITE	Y/N	Is the site presently eligible for the RZLT
DATE_OF_REMOVAL	Date	Date site was removed from the map
REASON_FOR_REMOVAL	Domain: 1. Successful Appeal 2. Serviced Status Change 3. Development Activity 4. Rezoning 5. Other	If removed, why the lands are no longer eligible
NOTES	Alphanumeric (1000)	Additional Info on sites

CSO Standard Local Authority Classification:

DLLA	Donegal County Council
SOLA	Sligo County Council
LMLA	Leitrim County Council
CNLA	Cavan County Council
MNLA	Monaghan County Council
GALA	Galway County Council
GCLA	Galway City Council
MOLA	Mayo County Council
RNLA	Roscommon County Council
CELA	Clare County Council
TYLA	Tipperary County Council
LKLA	Limerick City & County Council
WDLA	Waterford City & County Council
KKLA	Kilkenny County Council
CWLA	Carlow County Council
WXLA	Wexford County Council
COLA	Cork County Council
CCLA	Cork City Council
KYLA	Kerry County Council
DCLA	Dublin City Council
DELA	Dún Laoghaire–Rathdown County Council
FLLA	Fingal County Council
SDLA	South Dublin County Council
WWLA	Wicklow County Council
KELA	Kildare County Council
MHLA	Meath County Council
LHLA	Louth County Council
LDLA	Longford County Council
WHLA	Westmeath County Council
OYLA	Offaly County Council
LSLA	Laois County Council

gov.ie/housing

Department of Housing, Local Government and Heritage