



Comhairle Cathrach  
Bhaile Átha Cliath  
Dublin City Council

An Roinn Pleanála agus Forbartha Maoiné1  
Oifigí na Cathrach, An Ché Adhmaid, Baile Átha Cliath 8

Planning and Property Development Department  
Block 4, Floor 3, Civic Offices, Wood Quay, D8

**Report to the Planning & Urban Form  
Strategic Policy Committee October 2023.  
No. 6 on the Agenda**

**Residential Zoned Land Tax (RZLT)**

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

The Residential Zoned Land Tax (RZLT) was introduced in the *Finance Act 2021*. The objective of the tax is to activate land that is serviced and zoned for residential use or mixed use, including residential use, in order to increase housing supply and to ensure regeneration of vacant and idle lands in urban locations.

The tax is an annual tax calculated at a rate of 3% of the market value of land. The process to identify land to which the tax applies has been underway since 2022. Local Authorities identify land in scope for the tax through the publication of **draft, supplemental and final maps**. Revenue will administer the tax measure.

The tax will be payable from 1st February 2024 and owners of land identified as being in scope in the Final Map become liable for RZLT.

## **Lands in Scope for the Tax**

Land in scope for the tax are those lands which meet the relevant [criteria for inclusion](#) (see attachment) as set out under Section 653B of the Taxes Consolidation Act, 1997, as amended.

Excluded lands include inter-alia, lands subject to contamination and significant archaeology, sites on the Derelict Site Register, land required for infrastructure and community services, and existing operating uses on land (a trade or profession that is liable to commercial rates which provides services to residents of adjacent residential areas and which is not unauthorised).

Although they are included on the map, **residential properties** are not subject to RZLT if they are subject to Local Property Tax.

## **Draft Map**

Dublin City Council prepared and published a [Draft Map](#) of the land considered to be in scope for the RZLT on 1<sup>st</sup> November 2022. The Council sought submissions on the draft map from affected landowners and others.

Submissions could challenge the inclusion of land on the draft map, the date on which land was considered to fall within the scope of the tax, or request a change in zoning (landowner only). Submissions could also identify additional land considered to be in scope for the tax.

158 submissions were received in respect of 170 plots of land. 4 of these submission were invalid. All submissions were assessed and considered.

The majority of submissions were made by landowners (in respect of 149 plots of land). These submissions sought to exclude land from the map / to challenge the date on which land first met the relevant criteria / a change in the zoning of land on the map.

As prescribed by the legislation, the Council issued notifications of determinations on submissions received to landowners only, and only in respect of submissions seeking the exclusion of land from the map / a change to the date on the map. The outcome and number of determinations issued are detailed in Table 1 below.

**Table 1: No. of Determinations Issued pursuant to Submissions on the Draft Map**

Notification of <b>Determination to:</b>	Number Issued
<b>Include</b> lands on Final Map	62
<b>Exclude</b> from Final Map	74
Split Decision (Include lands and Exclude lands on Final Map)	12
Change to date on map	8 (No change made to date on map)
<b>No. of Determinations Issued</b>	<b>156</b>

There were 57 appeals to An Bord Pleanala against the Council's determinations. To date the bord has issued 46 decisions in respect of these appeals - confirming 45 of the Council's determinations and making a split decision in respect of one of the Council's determinations.

Third parties made submissions on the Draft Map in respect of 17 plots of land and these submissions mostly sought the inclusion of lands on the map. Where it was considered that the lands in question met the relevant criteria for inclusion these were included on the Supplement Map.

### **Supplemental Map**

Dublin City Council prepared and published a [Supplemental Map](#) on 28<sup>th</sup> April 2023 containing additional lands that will be subject to RZLT.

The Council sought submissions on the map from affected landowners and others. On this iteration of the map submissions could not identify additional land considered to be in scope for the tax.

39 submissions were received in respect of 45 plots of land. All submissions were assessed and considered.

8 of these submissions related to the Draft map; so were deemed to be late submissions.

The majority of submissions were by landowners (19 plots of land) seeking the exclusion of lands from the map / a change to the date on the map and in one instance a change in zoning.

As prescribed by the legislation, the Council issued notifications of determinations on submissions received to landowners only, and only in respect of submissions seeking the exclusion of land from the map / a change to the date on the map. The outcome and number of determinations issued are detailed in Table 2 below.

**Table 2: No. of Determinations Issued pursuant to Submissions on the Supplemental Map**

Notification of <b>Determination to:</b>	Number Issued.
<b>Include</b> lands on Final Map	12
<b>Exclude</b> from Final Map	6
Split Decision (Include lands and Exclude lands on Final Map)	1
Change to date on map	2
<b>No. of Determinations Issued</b>	<b>21</b>

There were 10 appeals to An Bord Pleanala challenging the Council's determinations and these are currently being assessed.

Two third parties sought the inclusion of lands on the map. Consideration can be given to the inclusion of these lands as part of the annual map review.

## **Rezoning**

As part of the submission process a landowner can request a change of zoning of lands identified as in scope for the tax.

In total the Council received 12 rezoning requests at the Draft and Supplemental Map stages.

Under RZLT, the initiation of the variation process can only take place after all rezoning requests made in relation to the draft **and** supplemental maps have been evaluated. This is in order to take into account the full and cumulative assessment of the impact of all rezoning submissions received in relation to the publication of draft and supplemental maps on the proper planning and sustainable development of the area.

Having evaluated the 12 requests for a change to the zoning of lands included in the draft and supplemental RZLT maps, it is proposed to rezone one parcel of land only as follows:

*RZLT-000046/ANON-QHEU-JU1S-P- Lands adjacent to Dublin City University (DCU) Glasnevin Campus and Albert College Park, Glasnevin, Dublin 9 - [View Response - Dublin City Council - Citizen Space](#)*

This rezoning proposal is supported as the request for a change of zoning under the RZLT process demonstrated that the lands are required for the expansion of the

DCU campus and changing the land use zoning on the lands to Z15 (Community and Social Infrastructure) would be consistent with the existing adjoining University land use zoning and would allow for the future planned sustainable expansion of the campus at this location.

### **Final Map – 1<sup>st</sup> December 2023**

Land appearing on both the draft and supplemental maps will, subject to the outcome of submissions / determinations / zoning changes / decisions and appeals made in respect of both maps, be included on the final map of land in scope for the tax to be published by 1<sup>st</sup> December 2023. This land will be subject to the tax unless it is exempt as a residential property.

### **Next Stage**

The final map will be reviewed and revised annually.

Deirdre Scully  
Dublin City Planning Officer.  
October 2023

## **APPENDIX 1 - Criteria for Inclusion in Map**

**Finance Act 2021**(taken from [legislation](#))

### **Criteria for inclusion in map**

**653B.** In this Part, a reference to land which satisfies the relevant criteria is a reference to land that -

(a) is included in a development plan, in accordance with section 10(2) (a) of the Planning and Development Act of 2000 (as amended), or local area plan, in accordance with section 19(2)(a) of the Planning and Development Act of 2000 (as amended), 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.