



South Block  
Longboat Quay  
Grand Canal Harbour  
Dublin 2

+353 1 663 1700  
[www.taxinstitute.ie](http://www.taxinstitute.ie)

Mr Maurice Priestley  
Construction Branch  
Medium Enterprises Division  
Revenue Commissioners  
Anne Street  
Wexford  
Y35 E29K

21 May 2025

## **Re: First filing deadline for Residential Zoned Land Tax (RZLT)**

Dear Maurice

I am writing to you to highlight concerns raised by our members regarding the first filing deadline for RZLT which is this Friday, 23 May.

The Institute welcomes the ongoing constructive engagement at the TALC Direct/Capital Taxes Sub-committee Subgroup on RZLT (TALC RZLT Subgroup) in relation to the practical issues arising for landowners and their tax agents in seeking to comply with the obligations of the RZLT legislation in Part 22A of the Taxes Consolidation Act (TCA) 1997.

As you know, at the most recent meeting of the TALC RZLT Subgroup on Tuesday, we raised concerns that some landowners may not be able to meet their RZLT obligations by the first filing deadline of Friday, 23 May. Our members have highlighted while landowners are generally seeking to comply with the RZLT legislation, there are likely to be some instances where difficulties will arise in meeting the deadline, as it is the first filing deadline of this new tax. We have also received reports this week of members encountering ongoing technical issues when seeking to file the RZLT return via the Revenue Online System (ROS).

We fully acknowledge that the objective of RZLT is to incentivise landowners to activate existing planning permissions for housing on identified lands, or to engage

Directors: Aoife Lavan, President, Peadar Andrews, Brian Brennan, Oonagh Carney, Ian Collins, Maura Dineen, Aidan Fahy, Stephen Gahan, Sheila Lawlor, Aidan Lucey, Laura Lynch, Sarah Meredith, Aileen Keogan, Dr. Patrick Mulcahy, Colm O'Callaghan, Kelly Payne, Neil Phair, Maura Quinn, Shane Wallace, Martin Lambe (Chief Executive).

Immediate Past President: Tom Reynolds.



Member of the Confédération Fiscale Européenne

The Institute is a company limited by guarantee without a share capital (CLG), registered number 53699.

The Institute is also a registered charity, number 20009533. EU Transparency Register No.: 08421509356-44

with planning authorities and seek planning permission on land which is suitably zoned and appropriately serviced. We also accept the importance of the filing date in meeting this objective. However, it must be recognised that as 23 May is the first filing deadline for this complex tax, issues will inevitably arise in complying with the deadline. Indeed, although RZLT was introduced in Finance Act 2021, the first filing date for RZLT was postponed given the complexity of the tax and mapping process to identify land within the scope of the tax.

Where delays in meeting the filing deadline occur, this can give rise to very serious consequences for landowners, including:

- A late filing surcharge, interest and penalties may apply. As the quantum of the RZLT liabilities will in most cases be substantial, where landowners are unable to meet the filing deadline any consequent late filing surcharge, interest and penalties will be considerable.
- The RZLT return must be filed by the annual return date if a claim is to be made for exemption, abatement or deferral of the RZLT. This means that if a return is deemed to have been filed late, the tax may become a charge on the land. This will lead to significant issues in any subsequent transaction involving the land which will inevitably result in delays in residential development.

Where a landowner has sought to comply with the filing deadline, we do not believe the imposition of the above sanctions would be appropriate. Indeed, if a strict approach to the deadline is adopted by Revenue, it is very likely that this will impact subsequent transactions involving the underlying land leading to inevitable delays in residential development, which would be contrary to the objective of the RZLT. Therefore, we strongly urge Revenue to adopt a pragmatic approach where landowners have made best efforts to comply with the RZLT filing deadline.

The Institute welcomes the helpful guidance and pre-recorded information sessions on the RZLT which Revenue has published on its website in recent days. We have drawn the attention of our members to these information sessions, and we continue to keep our members informed of developments in Revenue's guidance in our weekly member newsletter. The Institute has also sought to raise awareness more generally of the obligations for landowners arising under the RZLT legislation via our social media platforms.

We look forward to continuing the constructive engagement with Revenue at the TALC RZLT Subgroup on the operational aspects of the RZLT. In the meantime, we would urge that the concerns outlined above are fully considered by Revenue.

Yours sincerely

A handwritten signature in black ink that reads "Marti Lambe". The signature is written in a cursive, slightly informal style.

Martin Lambe  
Chief Executive

cc. *Ms Orla Fitzpatrick, Assistant Secretary, Medium Enterprises Division;  
Ms Jeanette Doonan, Assistant Secretary, Business Taxes Policy Legislation  
Division;  
Ms Karen Drake, Principal Officer, Business Taxes Policy and Legislation  
Division;  
Ms Clare Costello, Assistant Secretary, Department of Finance.*