

 Webinar

TAXING TIMES

The **Residential Zoned Land Tax** and
the **National Planning Framework**



Carmel Logan

Tax Partner and
Head of Real Estate,
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Colm Ryan

Planning Director,
MKO



Ivan Gaine

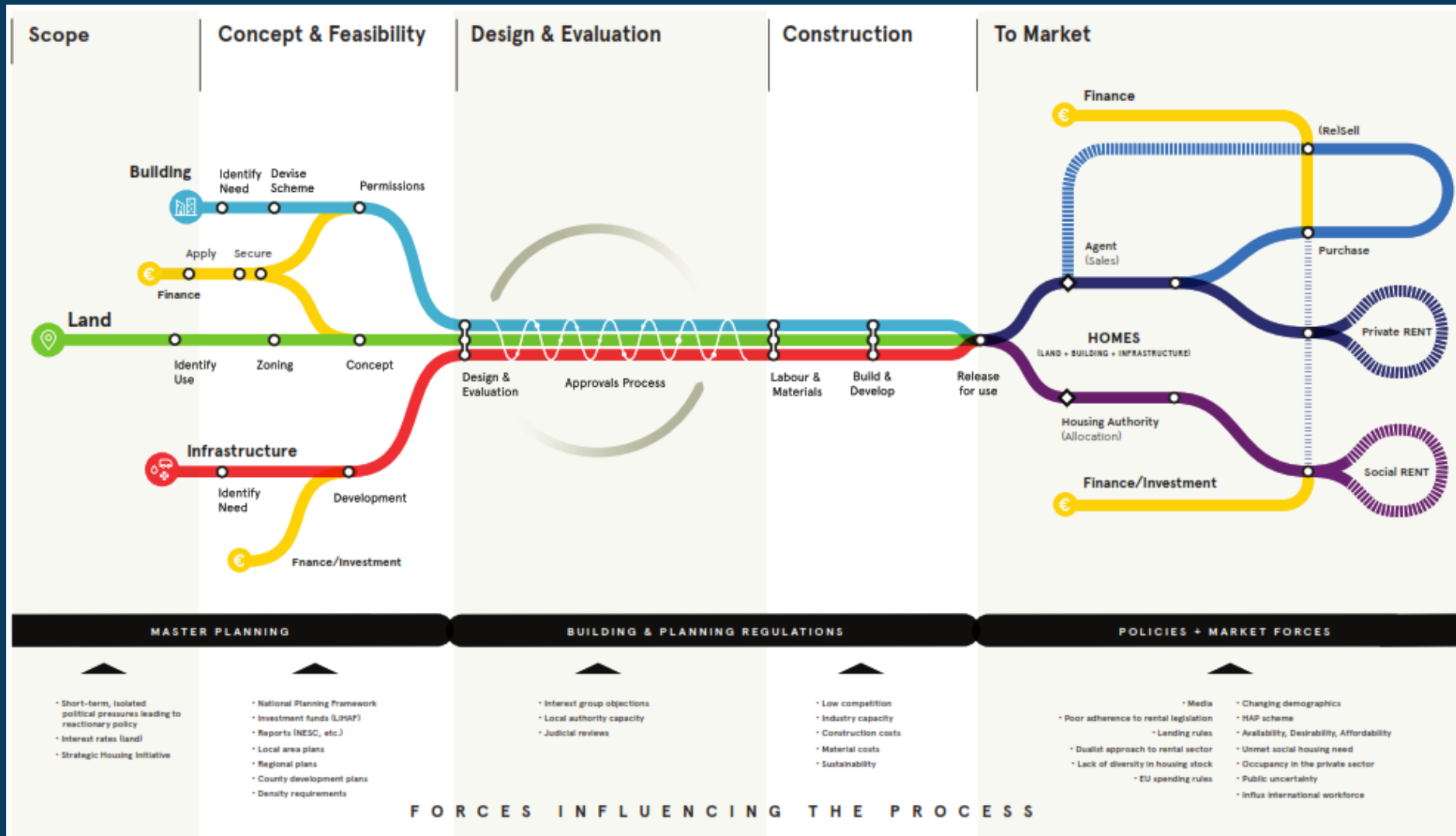
Managing Director,
Sherry FitzGerald Commercial
& New Homes

**Sherry
FitzGerald**
COMMERCIAL

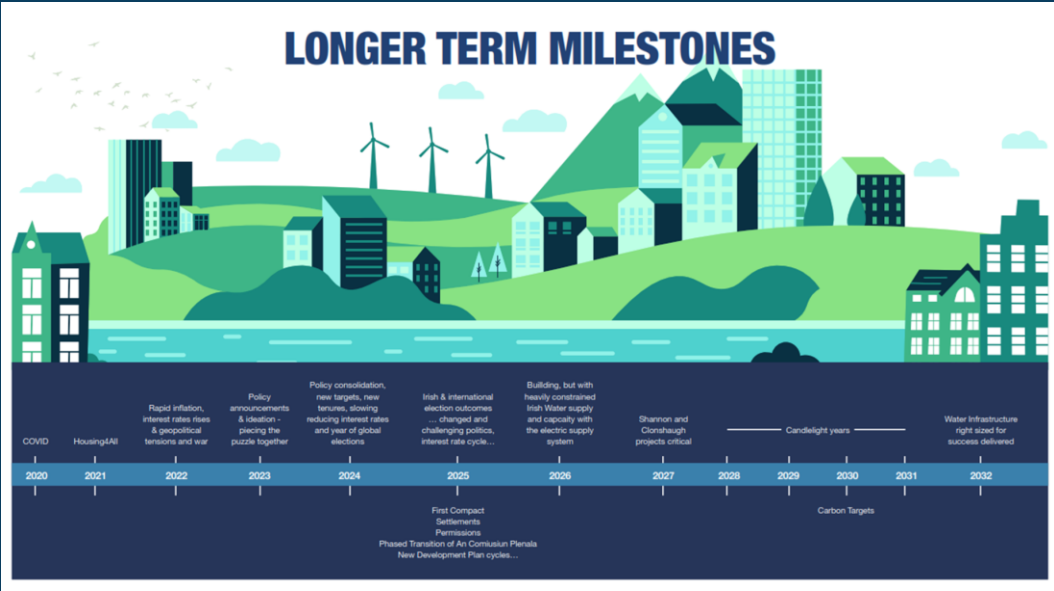
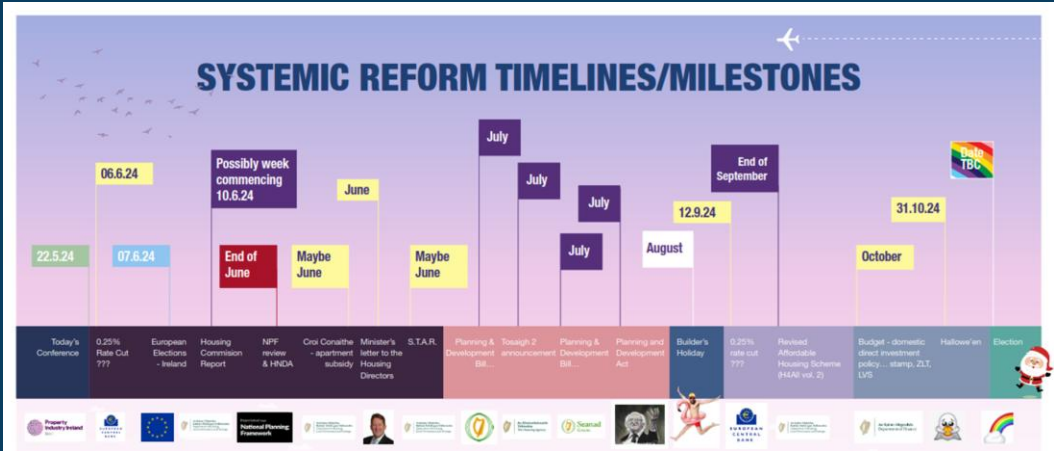
Agenda

- **Welcome** *with Ivan Gaine, Sherry FitzGerald Commercial*
- **Planning Matters - The NPF** *with Colm Ryan, MKO*
- **Taxing Times - The RZLT** *with Carmel Logan, KPMG Ireland*
- **Questions & Answers**

The Housing System



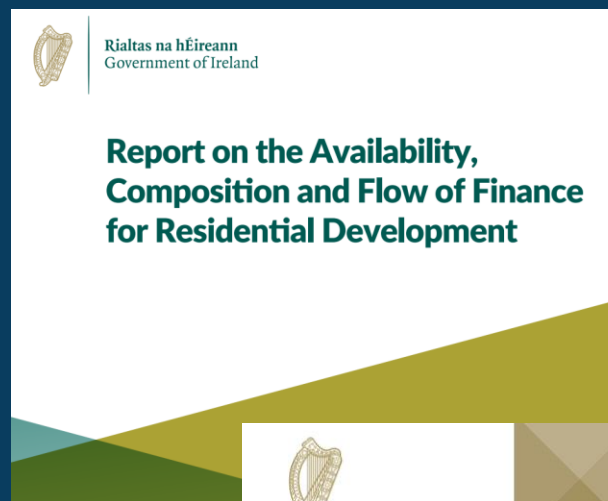
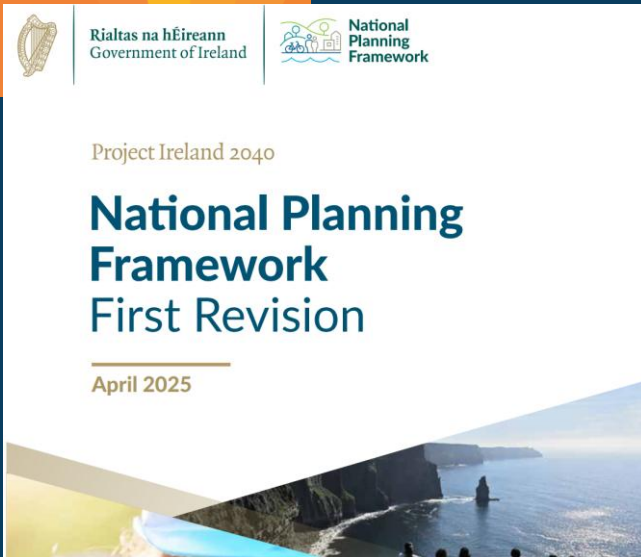
Housing Policy Timelines



Four Critical Documents

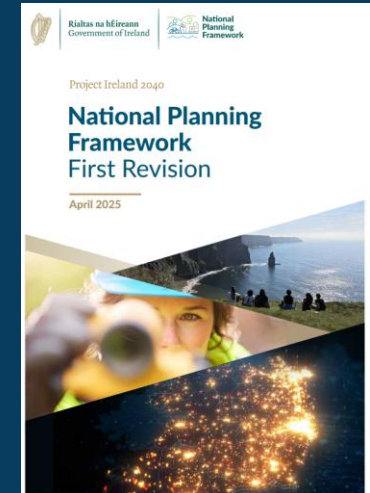
Programme for Government 2025

Securing Ireland's Future



Next steps from the coalition (and the maths!)

- **NPF finalised** within the last fortnight..
- **Section 28 Guidance** to issue to all local authorities imminently..
- Two phases... phase one (current development plan cycle); phase two thereafter (new 10 year development plan cycle)
- **Housing4All 2.0** in July should include reform of RPZ, Croi Conaithe, STAR and TBC...
- Current zoning estimates is approx. **7,911 hectares** with capacity to supply 417,000 (*source Goodbody 9.24*)
- Stated ambition... capacity of 80,000 units per annum over 13 years = **1,040,000 units**
- Nearly **250% of land supply increase** proposed over coming years... for long term delivery/infrastructure to follow.
- Approx. say 20,000 ha (49,420 acres).... **nearly 30,000 more acres!**
- **Sequencing and services will be key.**



Planning Matters

The National Planning Framework

Colm Ryan

Planning Director, MKO



Colm Ryan

Planning Director,
MKO



Planning Update

May 2025

Colm Ryan, MKO Planning Director

Date: 13th May 2025



MKO – Ireland's largest planning and environmental consultancy



Largest Irish Consultancy

Ireland's largest dedicated environmental and planning consultancy.



200+ people nationwide

We have people located across Ireland.



2 offices in Ireland

We have offices in Galway and Dublin.



14 specialist teams

We have 14 specialist teams for all the needs that projects require.



20 years of experience

We are experts in our field for over twenty years.

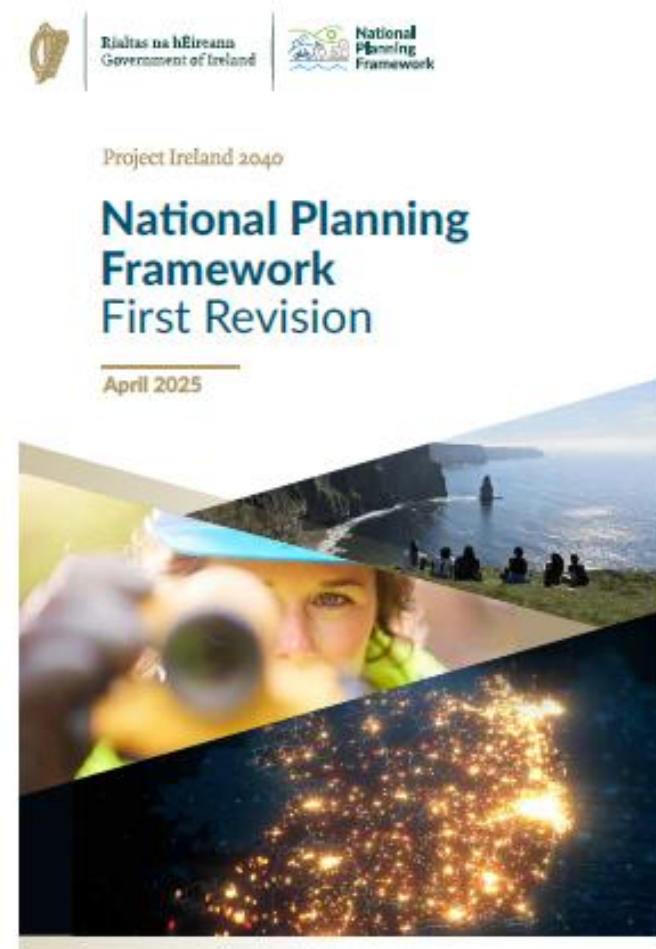


Leaving a legacy

We are working to leave a legacy we are proud of.

National Planning Framework 2040

- What is it and why is it relevant?
- Approved by Govt. on 8th April 2025
- Long term 20-year Strategy (2040)
- Strategic Planning of Urban & Rural Areas
- 40% of All New Housing within Built Up Areas
- 60% of Housing on Greenfield Sites/Edge of Settlements
- To target the delivery of housing to accommodate approximately 50,000 additional homes per annum to 2040.



National Planning Framework 2040



National and regional planned growth projections will be translated to city and county levels.



Population target and the estimated capacity of each settlement for growth is determined at the plan-making stage.



Focus on the delivery of units within cities and towns to consolidate existing settlements.



Compact growth and higher densities in areas served by existing or planned infrastructure.

Implications for Councils

- Mandates Updates to Regional Strategies and Local Development Plans
- Zoning emphasises the need for appropriate land to meet housing demand
- Local Authorities must align their plans with the revised NPF
- Revised Housing targets



Minister Commitment

On 8th April, Minister for Housing indicated he will “give a direction to all the local authorities to *open up their development plans to rezone a very significant additional amount of land* so that land is available for builders *to build the homes that people need across the country*”



Local authorities to be asked to find more land for housing

Updated / Saturday, 10 May 2025 10:28



The Government is aiming to deliver more than 300,000 homes between this year and 2030 (file image)



By **Mícheál Lehane**
Political Correspondent

“Minister for Housing James Browne is to write to councils in the coming days requesting them to quickly identify land suitable for housing”.

“Next month the Department of Housing will issue formal instructions to local authorities asking them to reopen their development plans and to zone more land for housing”.

“There is an ambition in Government that local authorities will zone large amounts of land for housing within 18 weeks of receiving a formal direction to do so”.

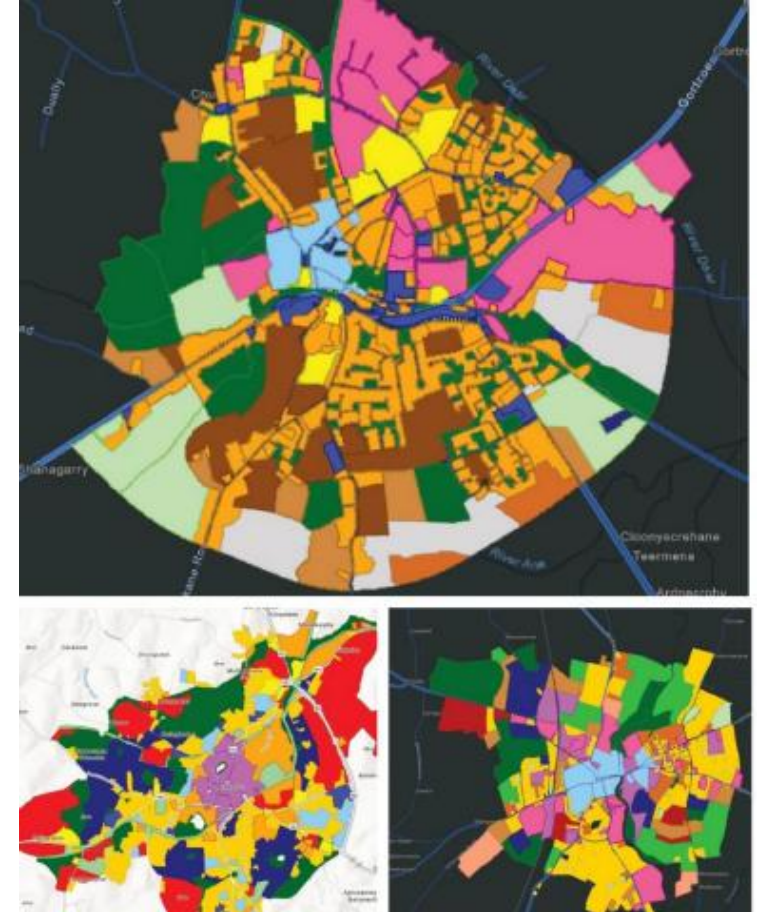
Development Plan Process

➤ 5 Stage Process

- **Stage 1: Preliminary** – Data gathering and Analysis
- **Stage 2: Pre-Draft /** Issues Paper
- **Stage 3: Draft Plan**
- **Stage 4: Material Amendments**
- **Stage 5: Adoption of the Plan**

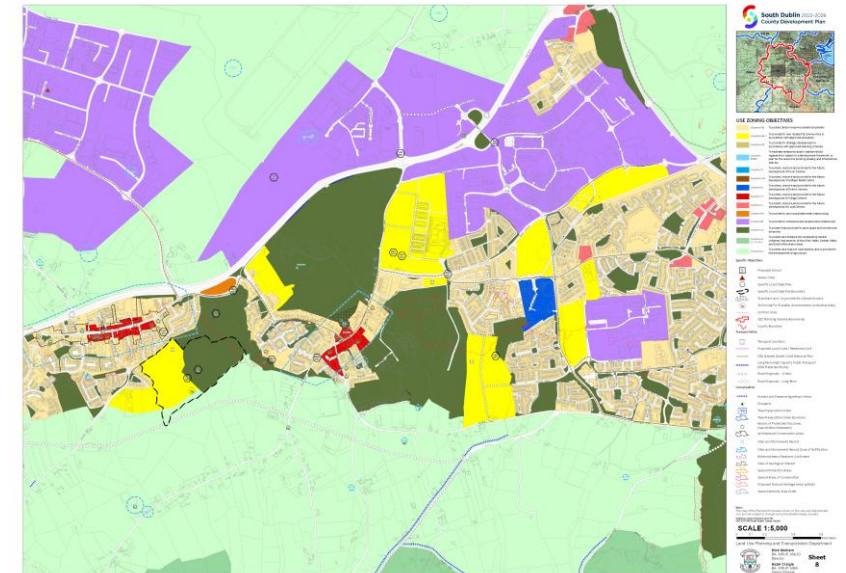
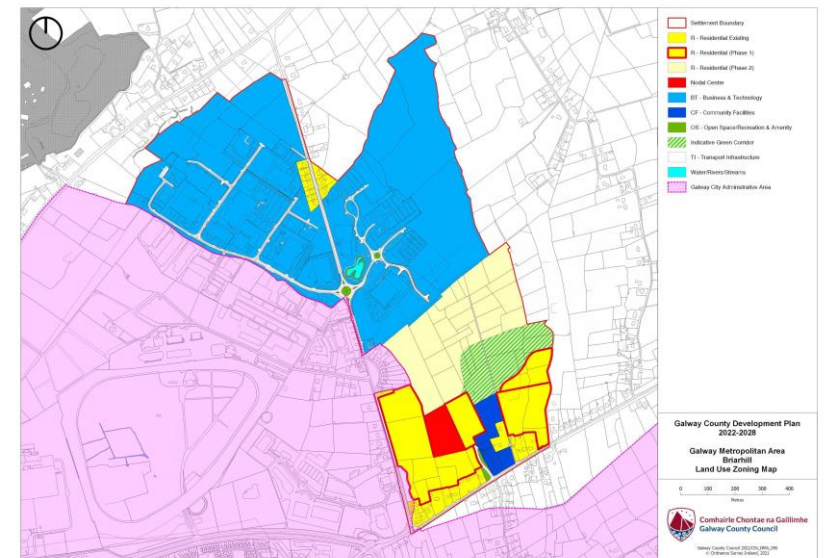
➤ Variations of Development Plans

- Plan-making is a reserved function of the Elected Members.
- Office of Planning Regulator have an active role in the process.



Planning Policy Review

- Local Authorities Adopted City & County Development Plans
- Residential Zoning Maps
- Core Strategy Figures
- New legislation to be commenced on a phased basis
- 10-year Development Plans (instead of 6-year DPs).
- Update DPs and policies, anticipated to commence in mid-2025.
- Higher housing delivery target of 50,000 per annum to 2040.
- Compact development is a key objective in the Revised NPF
 - 40% infill/brownfield; 60% at the edge of settlements.
- DPs must ensure sufficient suitable land is zoned for the 10-year period.



Matters To Be Considered

- Infrastructure delivery
- Zoning of additional residential land
- Participation in review process
- Local Authorities setting Housing Delivery Targets
- Department Section 28 Guidelines to Local Authorities
- Revision of Local Authority Housing targets to align with NPF data



Thank you

Colm Ryan

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Taxing Times

The Residential Zoned Land Tax

Carmel Logan

Tax Partner and Head of Real Estate, KPMG Ireland



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Tax Partner and
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KPMG Ireland



Residential Zoned Land Tax ("RZLT")

Key Considerations

Sherry Fitzgerald Webinar | 13 May 2025

RZLT – Current State of Play

Refresh

- RZLT introduced Finance Act 2021 as a measure to support land activation
- Some amendments and deferrals to legislation since first introduced
- Annual 3% tax on market value of land suitable for residential development which is adequately serviced
- Local authorities prepare annual maps which specify whether sites are in scope of RZLT
- Limited exclusions, exemptions and deferrals

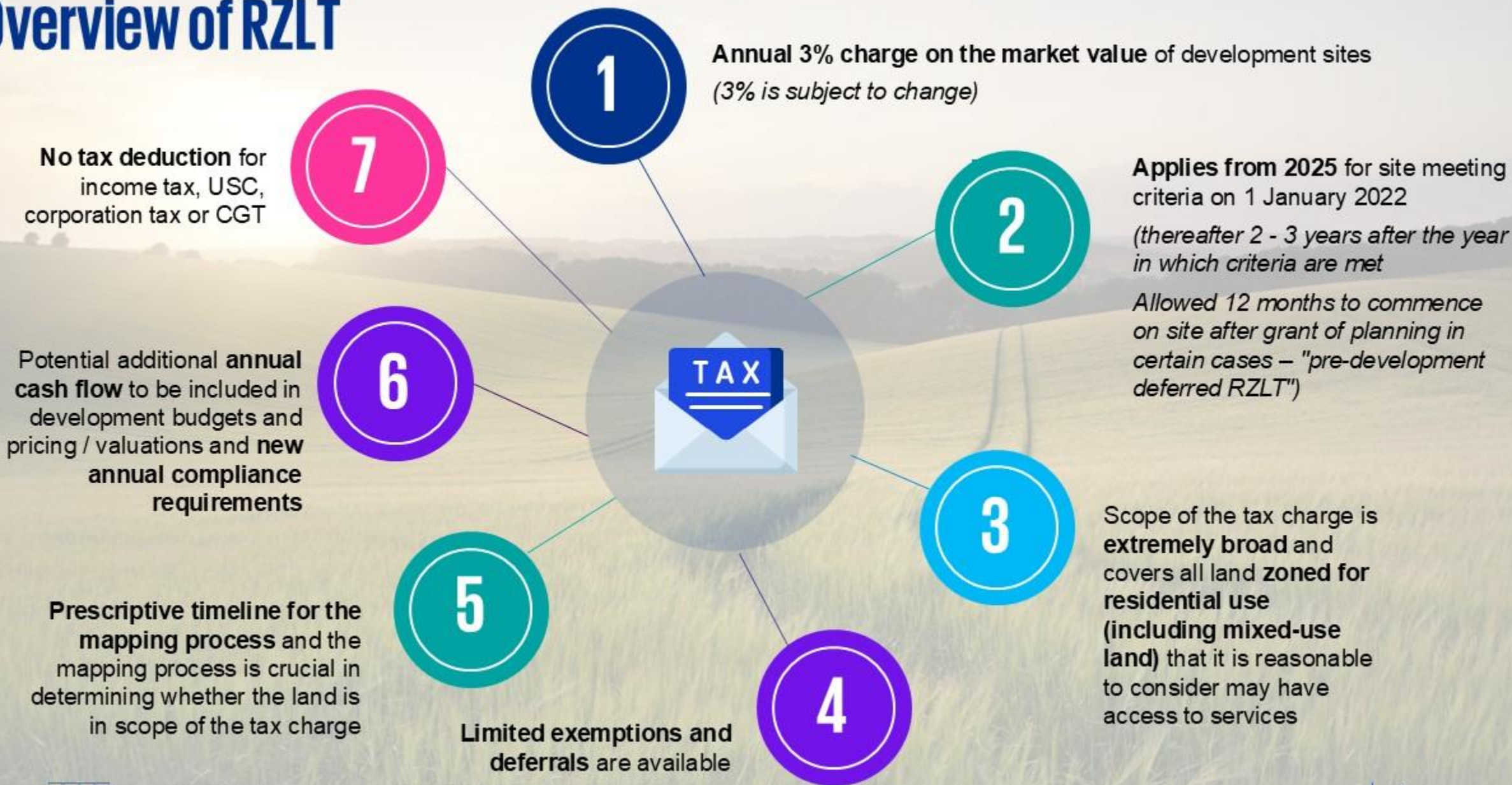
Key First Dates

- | | |
|---|-----------------|
| ➤ First 'final map' of local authority 'annual revised map' | 31 January 2025 |
| ➤ First liability date | 1 February 2025 |
| ➤ First pay and file date | 23 May 2025 |

Revenue 2025 RZLT Guidance

- Guidance on RZLT legislation (95 pages)
- 3x Guidance on the 'operation of RZLT' (RZLT Registration, Site Sale or Transfer, and RZLT Return)
- RZLT 'Quick Start Guide' – similar to a Revenue FAQ document

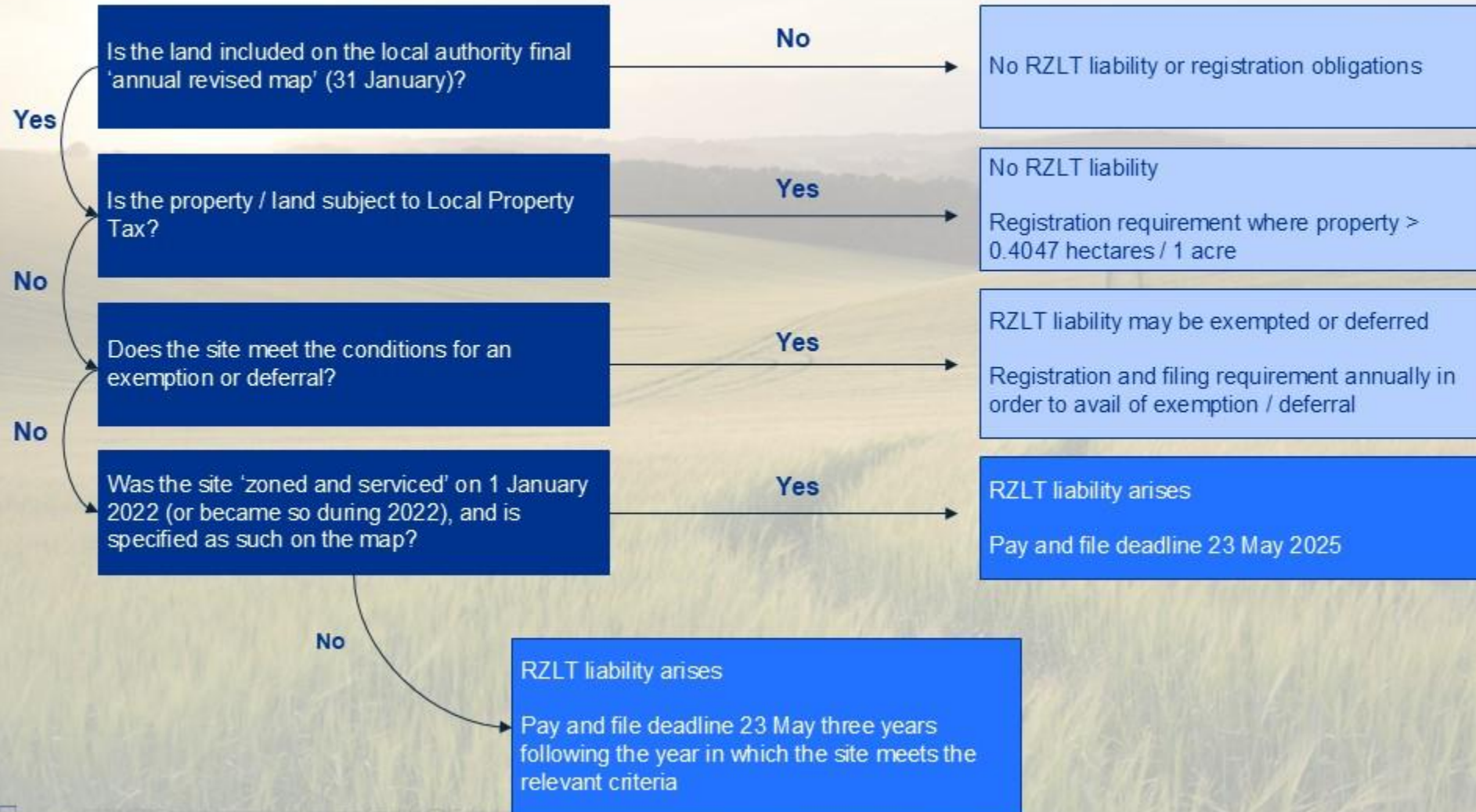
Overview of RZLT



RZLT – Do I have a liability / registration obligation?

REMEMBER

Owners need to check the local authority RZLT maps every year - see www.gov.ie/rzlt which provides links to each of the local authority websites.



RZLT – Pay and File



Timing

23 May – Pay & File due date (*see next slide*)



Return details required includes:

- Site address *
- Unique identifier allocated to the site under Land Registry *
- Market value *
- Valuation date *
- Area in hectares *
- Name of the local authority where site situated*
- Owner's name and Tax Identification Number
- Details of any exemption, deferral, abatement claimed
- The return should include details of all owners of the site and their ownership interest in the site

* *Will be published centrally by Revenue*



Who?

All owners of relevant sites required to register with Revenue

“Owner” includes:

- The registered owner of the land,
- The person that is or would be entitled to receive the rack rent of the land, and
- Any person with any estate, interest or right to access the property in accordance with which that person may carry out development on or to the land.

Multiple owners of a site:

- They are jointly and severally liable for RZLT
- Special rules apply for determining who should file the RZLT return with respect to the site



Pay and File – Interest & Penalties

- Interest @ 8% per annum (*applies to RZLT and any surcharge*)
- Surcharge on undervaluation of property (up to 30%)
- Surcharge on late filing of returns (up to 30%)



RZLT liability forms a charge on the property

RZLT – Example Timelines

- Applies from 2025 for sites that satisfy the relevant criteria on 1 January 2022
- For sites that fall within scope after 1 January 2022, first charge arises in the third year after the year in which the conditions are met

	Scenario 1	Scenario 2	Scenario 3
Date relevant criteria first satisfied	1 January 2022	30 October 2023	1 January 2024
First liability date	1 February 2025 (3 years, 1 month after criteria met)	1 February 2026 (2 years, 3 month after criteria met)	1 February 2027 (3 years, 1 month after criteria met)
Market value of site	€4,000,000	€4,000,000	€4,000,000
Amount payable (3%)	€120,000	€120,000	€120,000
First pay and file deadline	23 May 2025	23 May 2026	23 May 2027

RZLT – Exemptions, Deferrals and Abatements

- Limited exemptions, deferrals and abatements
- Provisions are complex and highly dependent upon the particular fact pattern - all require careful consideration.
- Most require filing of a return, even where an exemption / deferral applies and no liability is due
- Partial deferral / abatement / mixed use – apportionment can be required - apportionment methods vary and need evaluation

Appeal against inclusion on RZLT maps

Pre-existing contractual arrangements

Third-Party Judicial Review

Application for retention permission

Pre-Development Deferral

Planning Appeal by Third-Party

Commencement of Development Wholly Residential - Fully completed

Commencement of Development Wholly Residential - part-completion (tapering)

Commencement of Development Wholly Commercial (30day notification requirement)

Commencement of Development Mixed-use (apportionment)

Sale / Transfer – trigger liability?

Intergroup Transfer – deferral?

Death

Not suitable for development

Change in zoning request

RZLT – Practical Considerations

01 Map

Review of local authority maps annually - obligation on landowner to review map and identify sites included that should not be.

02 Serviced

Consider the definition of 'serviced' and application to each sites

03 Site Profile

Consider zoning, commencement and completion dates for each site

04 Budgets

When budgeting for future projects, consideration whether RZLT may arise on the site

05 Bids

When bidding for land, consider the impact on price where land is zoned and whether previous owner has eroded allowable "lead-in time" to commence on site

06 Compliance

Build in RZLT compliance process into existing systems and controls - late / incomplete filings can create additional cost

KPMG Ireland at a glance - Tax

Quality

1
KPMG



Ireland's largest:

Renewable Energy practice
Indirect Tax practice
Aviation Finance practice
Real Estate practice
R&D Incentives practice



Tax Connect - our digital platform for the delivery of Corporate Tax compliance services



Our people make the difference

- 42 Tax Partners plus 800 Tax Professionals in 6 offices in Dublin, Cork, Galway and Belfast
- Dually qualified accountants & tax consultants who consistently place top three with Irish Tax Institute & CAI



What we do

- Advisers to largest number of scaling companies in Ireland
- Advisers to ambitious start-ups & leading MNCs in Tech & Media
- Breadth & depth across all sectors from Life science, Food & Agribusiness, Financial Services, Manufacturing to Infrastructure
- Market leading expertise in Transfer Pricing, BEPS, ILR, ESG & Executive Rewards
- Collaborate closely with KPMG Law in Ireland and its international network of over 3,500 legal practitioners over 75 jurisdictions
- UK tax capability through our Belfast office
- Multidisciplinary Tax Technology offering
- Expansive Private Clients offering including Family Office services

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[Short video series shared direct with clients and on social media covering the latest tax updates](#)

Contact us



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QUESTIONS



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COMMERCIAL

THANK YOU

A recording of today - will be emailed to you later this week.

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