



## IRELAND – April 2023

---

### CONTENTS

'WE'LL TAKE IT FROM YOUR WAGES' - 150,000 PEOPLE GET PROPERTY TAX PAYMENT WARNING IN THE POST .....	1
DEVELOPER MICHAEL O'FLYNN SECURES EXEMPTION FROM VACANT LAND TAX FOR 12 CORK CITY SITES .....	1
'NO POINT' RAISING VACANT PROPERTY TAX WITHOUT STRICTER RULES .....	2

---

### **'WE'LL TAKE IT FROM YOUR WAGES' - 150,000 PEOPLE GET PROPERTY TAX PAYMENT WARNING IN THE POST**

All residential property owners were required to set up a payment method for Local Property Tax (LPT) by 10 January 2023. This article looks at the Revenue's recovery methods for those who have not done so and have not paid their LPT.

The article can be accessed via the following link:

['We'll take it from your wages' - 150,000 people get property tax payment warning in the post - Irish Mirror Online](#)

### **DEVELOPER MICHAEL O'FLYNN SECURES EXEMPTION FROM VACANT LAND TAX FOR 12 CORK CITY SITES**

The Residential Zoned Land Tax (RZLT) is a new annual tax effective from 2024, calculated at 3% of the market value of serviced land zoned for residential use, subject to exemptions. It has been introduced to encourage development of empty sites. This article looks at the impact and cost implications of the tax for one property developer in the Cork region.

The article can be accessed via the following link:

[Developer Michael O'Flynn secures exemption from vacant land tax for 12 Cork city sites – The Irish Times](#)

### **International Property Tax Institute**

IPTI Xtracts- The items included in IPTI Xtracts have been extracted from published information. IPTI accepts no responsibility for the accuracy of the information or any opinions expressed in the articles.

## **'NO POINT' RAISING VACANT PROPERTY TAX WITHOUT STRICTER RULES**

The Social Democrats are proposing a motion to increase the Vacant Homes Tax from 0.3% to 10%. This article looks at comments from a Trinity law professor who considers that the tax will not be effective until the rules behind the legislation are reviewed.

The article can be accessed via the following link:

['No point' raising vacant property tax without stricter rules | Newstalk](#)

### **International Property Tax Institute**

IPTI Xtracts- The items included in IPTI Xtracts have been extracted from published information. IPTI accepts no responsibility for the accuracy of the information or any opinions expressed in the articles.