



IRELAND – May 2023

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‘A FAIRER APPROACH TO LAND MANAGEMENT’ – NEW RESIDENTIAL TAX TO REPLACE VACANT SITE LEVY

The new rezoned land tax (RZLT) in Ireland has been designed to end land hoarding. This article looks at the detail of the tax which will replace the existing vacant site levy, and the requirement for landowners to review the supplemental maps that have been published and contact their local authority by 1 June if they think they should not be subject to tax.

The article can be accessed via the following link:

[‘A fairer approach to land management’ – new residential tax to replace vacant site levy | Independent.ie](https://www.independent.ie)

TAILTE ÉIREANN OFFICIALLY BEGINS OPERATIONS

Tailte Éireann is a new government body combining the duties of the Property Registration Authority, Ordnance Survey Ireland, and the Valuation Office. This article looks at the board that has been appointed and the role they will play.

The article can be accessed via the following link:

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.

[Tailte Éireann officially begins operations | Eolas Magazine](#)

VACANT PROPERTY TAX GENERALLY BACKED BY PUBLIC BUT MOST WANT RATE TO BE MORE PENAL, SURVEY FINDS

A 0.3% vacant property tax will become payable in January 2024 under a self-assessment system. This article looks at data from a survey carried out by a consumer group looking at support for the tax and the tax rate that people felt was appropriate.

The article can be accessed via the following link:

[Vacant property tax generally backed by public but most want rate to be more penal, survey finds – The Irish Times](#)

DUBLIN CITY COUNCILLORS CALL FOR RADICAL CHANGES TO THE LOCAL PROPERTY TAX

This article looks at the ways in which local government is funded in Ireland and considers whether there is any point to councils setting the property tax rate when ultimately, they are not able to retain any excess funds because of central government control. It also comments on calls for a broader change in baseline local government funding.

The article can be accessed via the following link:

[Dublin city councillors call for radical changes to the local property tax - Dublin Inquirer](#)

CALL TO DEFER RATES REVALUATION UNTIL BUSINESSES IN MAYO GET BACK ON THEIR FEET

The next revaluation of rates is due to come into effect next year. This article looks at calls from Mayo councillors to postpone the revaluation a further year to allow businesses to recover from the increase in energy costs, inflationary pressures etc. or to consider the issue of a business waiver scheme.

The article can be accessed via the following link:

[Call to defer rates revaluation until businesses in Mayo get back on their feet | Connaught Telegraph \(con-telegraph.ie\)](#)

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ALMOST HALF OF OBJECTIONS TO DUBLIN CITY COUNCIL AGAINST NEW LAND-HOARDING TAX WERE SUCCESSFUL

It is reported that almost half of the objections to Dublin City Council from property owners appealing a new land-hoarding tax have succeeded, meaning that they will be granted exemption from the Residential Zoned Land Tax. This article looks at the reason the tax is to be introduced - to incentivise landowners to use existing planning permissions for housing – and calls from politicians from different parties on why so many appeals have succeeded.

The article can be accessed via the following link:

[Almost half of objections to Dublin City Council against new land-hoarding tax were successful \(thejournal.ie\)](#)

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