



To: An Bord Pleanála
Directors of Services for Planning for each City and County Council

cc: Chief Executives, City and County Councils
Senior Planners, City and County Councils
Directors of Regional Assemblies
Office of Planning Regulator

Circular Letter: NRUP 02/2022

29 June 2022

A Chara,

Ministerial Planning Guidelines under Section 28 of the Planning and Development Act 2000 (as amended), Residential Zoned Land Tax.

I am directed by Mr. Darragh O'Brien T.D., Minister for Housing, Local Government and Heritage to bring to your attention new ministerial planning guidelines issued under Section 28 of the Planning Development Act 2000 (as amended), to provide guidance to planning authorities in the preparation and publication of maps to identify lands in scope for the Residential Zoned Land Tax, pursuant to section 80 of the Finance Act 2021. The Guidelines also set out further details of the provisions which facilitate the making of submissions on the draft and supplemental maps, appeals to An Bord Pleanála, and the role of other key stakeholders.

As set out in Housing Policy Objective 15.2 of *Housing for All*, a new tax to activate vacant land for residential purposes, and which will in time replace the Vacant Site Levy, was enacted as a part of the Finance Act 2021, as referred to in Circular NRUP 06/2021 of 22 December 2021.



The aim of the tax is to activate and bring forward the development of housing on lands which are suitably zoned and serviced, as indicated on maps to be prepared and published by local authorities for their respective functional areas. The legislation also sets out certain lands which are to be excluded from the scope of the tax. The tax measure is intended to encourage activation of existing planning permissions on lands which are identified as being in scope and to incentivise owners of suitable lands without planning permission to commence the process of engagement with Planning Authorities.

The purpose of the guidelines is to assist planning authorities in meeting the statutory requirement to undertake and publish a draft, supplemental and final map(s) identifying lands zoned for residential purposes and mixed use purposes including residential uses, which are connected or able to be connected to the necessary services to support housing development. The Guidelines include details in relation to the various actions to be taken and identification of lands in scope.

While residential zonings which include existing dwellings are to be included on the map(s), where connected or able to be connected to services, permanently occupied residential premises which are liable for Local Property Tax will not be liable for the tax.

It is also intended to issue a Section 29 Ministerial Policy Directive over the coming months to provide a legislative process for planning authorities to consider requests for rezoning of land made by landowners in relation to lands identified during the public display periods for the draft and supplemental maps as being in scope for the tax. This provision of the Finance Act 2021 is only available during the first draft and supplemental map process in 2022 and 2023.

A key action in facilitating the introduction of the Residential Zoned Land Tax, as set out in the Finance Act 2021 is the publication of draft maps by planning authorities, by the 1st of November 2022, showing lands in scope. DHLGH is aware that this is a significant undertaking that will require additional resources and has accordingly secured funding for all 31 local authorities to assist with the implementation of this measure. This funding will be apportioned to individual local authorities as agreed with the County and City Managers Association and will issue in the coming days.



Planning Authorities are required to ensure that any funding allocated will be used exclusively to deliver the RZLT maps. There is no expectation on the part of DHLGH that funding will result in new additional posts in the planning authorities. Planning Authorities may use the funding to procure external expertise to develop the maps or, utilise internal expertise within the Planning Authority to develop the maps, or a combination of both. Authorities must also adhere to the Public Spending Code and comply with EU Public Procurement Requirements and national guidelines as published by the OGP in utilising the funding.

Authorities are required to ensure that appropriate financial procedures are in place to account to the Department for the expenditure of these funds should these be subject to audit by the Department, or an agent acting on its behalf. Records should be held locally. Upon completion of the mapping process, a report on implementation certified by the Chief Executive, shall be submitted by 31 December 2023 to the Minister for Housing, Local Government and Heritage. This report will detail works undertaken, confirm amounts expended and outputs achieved.

The Department will provide additional technical advice and support in undertaking this mapping task with the overall objective to ensure that it is completed in a consistent, timely and effective manner by all planning authorities.

In addition, Dun Laoghaire-Rathdown County Council will perform a coordinator role in conjunction with DHLGH. In this role, they will assist with the delivery of this measure by providing a single point of contact for local authorities with the Department of Housing and other key stakeholders. They will provide initial responses to queries and will aid in providing support in the progression of the mapping project across all local authorities. The LGMA have made contact with the Directors of Planning Services in each LA to request the nomination of an appropriate member of staff (e.g. Administrative Officer, Senior Executive Planner, GIS Officer) as the relevant contact person(s) for liaison with Dun Laoghaire- Rathdown County Council specifically in relation to issues around the



map production task. Officials from Dun Laoghaire-Rathdown County Council will then contact your nominated staff member in the coming days in this regard.

As detailed within the Guidelines, assistance will be provided to planning authorities with the technical aspects of the mapping process, through the provision of funding and a co-ordinated approach. Further details of these aspects will be provided separately. The Department of Housing, Local Government and Heritage aims to undertake information sessions with planning authorities at the beginning and mid-point in the process to assist in progress of the mapping process and this will be followed up with the nominated contact point in the coming days.

Any queries in relation to this letter should be addressed to ForwardPlanning@housing.gov.ie.

Is mise le meas,

Paul Hogan

Chief Planning Adviser

Department of Housing, Local Government and Heritage