

Guideline

COVID-19

2020-21 Land Tax exemption:

Limited to adversely-impacted commercial properties

Eligibility criteria

Taxpayers must meet the following eligibility criteria to qualify for the exemption:

- a) own commercial land as at 1 July 2020;
- b) satisfy the Commissioner of State Revenue (Commissioner) they were adversely financially impacted, both unexpectedly and significantly, during the period within which the COVID-19 public health emergency was declared, in one of the following ways:
 1. loss of income relating to the land (for example, loss of rent or licence fees); or
 2. inability to rent the land, despite advertising; or
 3. the business operated by the owner on the land was financially affected.

Commercial land

Land that has a 'commercial' code assigned to it under section 24 of the [Valuation of Land Act 2001](#) (as part of the last valuation performed on/before 1 July 2020), is generally considered commercial land for the purposes of the 2020-21 Land Tax exemption. *The code assigned to your property appears on the Notice of Valuation issued by the Valuer-General.*

The Commissioner is also able to determine land to be either commercial land or not - despite the code assigned under the [Valuation of Land Act 2001](#). The Commissioner may use this discretion where:

- a) a property appears to have an incorrect 'commercial' code applied under the [Valuation of Land Act 2001](#); or
- b) a taxpayer is able to demonstrate that a property without a 'commercial' code under the [Valuation of Land Act 2001](#) should be considered commercial land. To apply for the Commissioner to exercise this discretion, email the State Revenue Office (at the address below) setting out why the property should be considered commercial; please include any relevant documentary evidence.

How to apply for the 2020-21 land tax exemption

Complete the [application form](#) (also available at sro.tas.gov.au/resources/forms) and return it to the State Revenue Office. Applications must be received by **close of business, 30 June 2021**.

Contacting the State Revenue Office

Preferred method of contact:

Email taxhelp@treasury.tas.gov.au.

Alternatives:

Phone (03) 6166 4400
1800 001 388 toll-free
weekdays, 9:00am to 5:00pm

Mail The Commissioner of State Revenue
GPO Box 1374
HOBART TAS 7001