

Guideline and FAQs

Land tax exemption:

Short term visitor accommodation converted to long term rental

Introduction

A land tax exemption is available for one year for properties converted from short term visitor accommodation to a long term lease.

Property eligibility requirements

To qualify for this exemption all of the following eligibility criteria for the property must be met:

- The property must be classified as general land - that is, you cannot use it as your principal residence or for primary production land purposes; and
- A written [residential tenancy agreement](#) within the meaning of the [Residential Tenancy Act 1997](#) must commence for the property between 15 March 2018 and 14 March 2019; and
- The dwelling on the property must have been used as short stay accommodation during the majority of the 3 month period prior to the commencement of the residential tenancy agreement.

For the purposes of the above eligibility criteria, short stay accommodation is a dwelling that is:

- being used or available for use for monetary gain by the owner as accommodation for a person who is away from their normal place of residence; and
- intended to be used as accommodation by that person for not more than four weeks.

Application for the exemption

To apply for the exemption, please use the [Application for land tax exemption - Short term visitor accommodation converted to long term rental](#). It is the taxpayer's responsibility to complete the relevant application form and provide the documents requested in that form.

several FAQs are provided on the next page...

Frequently Asked Questions

I have more than one property that I have converted from short term accommodation to a long term rental. Can I apply for land tax exemption for both properties?

Yes, provided each property meets all of the eligibility criteria. Please submit a separate application for each property.

My property was vacant between 15 March and 30 June 2018. Can I apply for the exemption for the 2018-19 year?

No. Your property does not meet the eligibility criterion of having been used as short stay accommodation during the majority of the three-month period prior to the commencement of the residential tenancy agreement.

I use a unit on my principal residence land as short stay accommodation and pay land tax on that part of the property. Can I now rent the unit out and get the exemption?

No. To qualify for the exemption the land cannot be used as your principal residence.

Disclaimer

This guideline (including the frequently asked questions) is designed to give you the best information possible.

Occasionally we use examples and scenarios in our public documents as a general guide or simply to illustrate one or more points. They are not intended to cover all situations and, therefore, must not be substituted for independent professional advice. For advice about your own circumstances, you may need to contact your tax advisor, accountant or solicitor.

Contacting the State Revenue Office

Email taxhelp@treasury.tas.gov.au

Phone (03) 6166 4400
(weekdays, 9:00am to 5:00pm)

Website www.sro.tas.gov.au

In writing The Commissioner of State Revenue
GPO Box 1374
HOBART TAS 7001

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Salamanca Building Parliament Square
4 Salamanca Place
HOBART TAS 7000
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