

Application for land tax rebate – Two residences owned in transitional circumstances

State Revenue Office
Department of Treasury and Finance

About the rebate

Landowners who purchase a new principal residence before 30 June, but have not yet sold their current principal residence by 30 June of the same tax year, may be eligible to receive a rebate of land tax.

Land tax would normally be payable for land not being used as the owner's principal residence on 1 July of the tax year. 'Tax year' means the year the tax was raised; it commences 1 July and ends 30 June.

The rebate does **not** apply if you, as the new owner, recovered a proportion of land tax from a vendor as part of the settlement process.

Eligibility

The following criteria must be met before an application can be considered:

- a) at least 50 per cent of the second property (the new residence) must be owned by the same owner(s) and it must have been purchased on or after 1 April;
- b) either property must have been transferred to a new owner prior to 1 October. That is, the new owner must have taken possession of the land;
- c) neither residence must have been rented out or used to derive income during the transitional period for which both were owned;
- d) no apportionment for land tax on the sold property between the vendor and the purchaser must have occurred; and
- e) an application for rebate must be lodged with the State Revenue Office no later than three months after 30 June of the next year.

What you will need to complete this application

You will need the Property Identification Number (PID) for your existing and new properties. The number is printed on your respective property purchase and sale documents.

Personal Information Protection Statement

Personal information is collected by the Commissioner of State Revenue and used for the purpose of administering the [Taxation Administration Act 1997](#). You are required to provide this information under the relevant provisions of that Act.

Your personal information may only be disclosed in accordance with the provision of the Taxation Act, and will be managed in accordance with the [Personal Information Protection Act 2004](#). You may access your personal information on request to the Commissioner of State Revenue. A fee may be charged for this service.

1. Your details

Full name		
Address line 1		
Address line 2		
Suburb/town		
State		Postcode
Daytime telephone number		Include area code if outside Tasmania. Can be a mobile number.
Fax number		Include area code if outside Tasmania.
Email address		

2. Land Tax account number – if known.

Account number	8	1	0							
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3. About your first property

This is the principal residence land you already owned.

Property Identification Number	
or	
Volume/Folio	/

Address line 1		
Address line 2		
Suburb/town		
State	Tasmania	Postcode

Did you receive rent or other income from this property during the transitional period? Yes No
If Yes, you are not eligible for the transitional rebate.

4. About your second property

This is the new property that you have purchased.

Property Identification Number
or
Volume/Folio

Address line 1
Address line 2
Suburb/town
State Postcode

Date of purchase
Date of occupation

Did you receive rent or other income from this property during the transitional period?

Yes No
If Yes, you are not eligible for the transitional rebate

5. About the property you sold

Which property did you sell?

First Property Second Property

Refer to the previous questions to determine which are considered your first and second properties.

Date of contract to sell that property

Date the new owner took possession of the property

Has any apportionment of land tax been received for this property?

Yes No
If Yes, you are **not** eligible for the transitional rebate.

6. Your bank account details

If you are eligible for the rebate, the State Revenue Office will pay it into your nominated bank/financial institution account within 14 days of receipt of this application.

Name of bank/ financial institution	<input type="text"/>
Name of account holder/s	<input type="text"/>
	<input type="text"/>
BSB	<input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/>
Account number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Up to ten digits. This is not the number on your bank card.

7. Declaration and Authority

By signing below, you are declaring that:

- the information provided in this form is true and accurate; and
- you understand there may be court-imposed penalties for giving false or misleading information.

Signature	<input type="text"/>
Full name	<input type="text"/>
Capacity in which the declaration is made: e.g. owner, partner, public officer, trustee, agent etc	<input type="text"/>
Date	<input type="text"/> / <input type="text"/> / <input type="text"/>

Day / Month / Year

More information from the State Revenue Office

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

Email: taxhelp@treasury.tas.gov.au

Where to lodge your application

Fax

(03) 6173 0217

Mail

The Commissioner of State Revenue
GPO Box 1374
Hobart TAS 7001

Deliver to reception

Ground floor
Salamanca Building Parliament Square
4 Salamanca Place HOBART TAS 7000
(weekdays, 9:00 am to 5:00 pm)